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SEVENTH BIENNIAL REPORT

OF THE

STATE BOARD OF EQUALIZATION

FOR THE PERIOD

July 1, 1934, to June 30, 1936

TO THE GOVERNOR AND

MEMBERS OF

The Twenty-Fifth Legislative Assembly



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STEWART
GREENE
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} Members of the Board

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Montana State Board of Equalization
Biennial Report

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SEVENTH BIENNIAL REPORT

OF THE

MONTANA STATE BOARD OF EQUALIZATION

TO THE

GOVERNOR AND MEMBERS OF THE TWENTY-
FIFTH LEGISLATIVE ASSEMBLY OF THE
STATE OF MONTANA

For the period July 1, 1934, to June 30, 1936

JAS. H. STEWART, Chairman)
JOHN J. GREENE) Members of the Board
SAM D. GOZA)

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LETTER OF TRANSMITTAL

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Helena, Montana.
December 1, 1936.

To His Excellency, The Governor,
and Members of the Twenty-Fifth Legislative Assembly
of the State of Montana:

In compliance with Article Eighteen, Section Eight of Chapter Three of the Session Laws of 1923, the Montana State Board of Equalization herewith submits its Biennial Report for the period July 1, 1934, to June 30, 1936.

STATE BOARD OF EQUALIZATION,

Jas. H. Stewart, Chairman,
John J. Greene.
Sam D. Goza

To His Excellency, The Governor,

and Members of the Twenty-Fifth Legislative Assembly:

In submitting this, our Biennial Report, no attempt is made to give a detailed account of the Board's activities as relates to the numerous hearings held and decisions made, the large number of assessments of public utilities and net proceeds of mines, the supervision of work of county officials, and the collection of license and other taxes.

A summary of the work carried on in the various divisions of the department is set forth beginning on page 6 of this report. We feel, however, that we should direct special attention to what continues to be our most serious problem; that is the unfair part of the tax burden born by property as applies particularly to real estate.

Notwithstanding that very commendable progress has been made in equalizing the tax, the question is far from solved. The total property tax bill for the state and its sub-divisions has diminished in the last six years from a total of \$30,167,900 to \$24,208,413. Also, large reductions of real estate assessed valuations have occurred, decreasing in the same period from \$845,150,000 to \$625,194,450. Despite these remarkable accomplishments, we must still be convinced that the owners of real estate, who contribute 56.54 per cent of all property taxes, are unjustly penalized. The staggering totals of delinquent figures on June 30th, 1936 of \$17,283,000 is the proof of this. As the tax delinquency increases, there is a proportionate increase in the amount born by those who continue to pay. Greatly diminished incomes from property naturally contribute to the difficulty of meeting the charge. No other method of taxation beats down the helpless taxpayer with such merciless inconsideration.

It has been the policy of this Board, and we believe will continue to be so, to work for and insist upon reductions of real estate assessed values until convinced that they reflect no more than a fair cash value. Obviously, this alone will not correct the wrong. Revenues from other sources or retrenchment in expenses is inevitable if relief is to be had.

Grave concern is expressed through the press of the country over multiple or dual taxation by the state and federal governments, and also for the relief of certain businesses; for example,

the Motor industry. We are not so alarmed at present over these things. They do not confiscate homes.

It is of little consolation to know that from a study made, virtually all the states are having the same disturbing tax troubles and that they confess to having had to resort to the same practice of being obliged to exact far more than a fair share from real estate, which has led to heavy confiscations of that class of property. Many of the states have gone farther than we have in tapping other sources of revenue such as License taxes, Occupational taxes, Cigarette or other Selective Sales taxes, and the General Sales tax, apparently being sustained in the belief that any method of taxation, so long as it relieves property, is justified. States other than Montana have provided measures for reducing tax penalties and interest, extending the time for payments and providing for exemptions of certain property, and tax limitations. All of these things done in a desperate effort to make some amends for a great injustice.

The opinion is also rather generally and frankly expressed that any hope for further material reductions of public expenditures is not very encouraging, nor is it to be expected that the people will surrender many of the public activities to which they have become accustomed, and which they hold as indispensable.

The counties, schools and cities of Montana take 85 per cent of all property taxes levied in this state, and these local governmental agencies have cut their expenses to the bone and are operating at as low a cost as can be reasonably expected.

There was levied for all county purposes in 1930 the sum of \$10,657,316 and for the year 1936 the sum of \$8,525,695, same being a reduction of 20%.

There was levied for district and high schools of the state for the year 1930 the sum of \$11,778,441 and for the year 1936 the sum of \$9,127,253, same being a decrease of \$2,651,188 or 22½%.

The cities and towns of the state levied \$214,735 less taxes in 1936 than they levied for the year 1930, same being a reduction of 7%.

These decreased levies were made possible by stringent economy measures on the part of the local administrative officials, and they are to be commended in this remarkable showing.

In the face of this situation that we have set out, we apprehend, however much we may marvel at the boldness required to do so, many requests will be made of the legislature for appropriations that are not necessarily imperative, and for increased levies, while

just the opposite, we think, should prevail until such time a more equitable plan for the distribution of the cost can be presented. We remind here, that some rather substantial new revenues have been provided by recent legislative sessions, such as the Personal Income tax, increased Corporation and Inheritance taxes, and the revenue from Liquor and Beer. However, not-to-be ignored demands for Relief, Old Age Pensions, and for Water Conservation have consumed the larger part. It is to be hoped that business conditions will continue to improve so that these new revenues at least may be used for the purpose for which originally intended, viz., reduction of property taxes.

These observations and this report are submitted with the hope that they may aid the members of the Twenty-Fifth Legislative Assembly in their deliberations upon this most important subject, and we wish to assure all members of our willingness to furnish any additional information which may be requested that is available in our department or that can be procured by us.

There are a few amendments to certain revenue laws that we will have introduced and ask to have enacted which, in our opinion, will cure certain administrative defects now existing in our tax laws and which we will explain to the proper committees and the legislature as the opportunity is afforded us.

Summary of Routine Activities

INHERITANCE TAX DIVISION

This department computes all inheritance taxes payable in the state. Collections are made by county treasurers who make remittances to the state treasurer. From 4,000 to 5,000 separate probate reports are received and examined annually.

DIVISION OF MINES, PUBLIC UTILITY AND COUNTY ASSESSMENTS

This department handles assessments and taxes listed below. Approximately 2,100 reports are received annually, exclusive of regular and special reports submitted by county officials.

	Average No.		Average No.
Kind of Report	Per Year	Kind of Report	Per Year
Freight Line	110	Natural Gas	76
Sleeping Car	1	Electric Energy	336
Express Company	1	Telegraph	12
Metal Mines License.....	204	Application for	
Net Proceeds Oil & Gas	693	Contractors License	243
Net Proceeds, Metal Mines	204		
Net Proceeds, Coal Mines..	224		

Property Assessments Made by State Board

The Board also makes the assessment of the intercounty lines of 8 railroads, 43 power and gas lines, 2 telegraph lines, 10 telephone lines, 5 pipe lines, and 9 ferries, comprising about one-third of the taxable property of the state. The department also receives and tabulates from 500 to 600 county and municipal reports and reviews all bank assessments made by county assessors.

GASOLINE, COAL, OIL AND CEMENT LICENSE TAX DIVISION

This department determines and collects license taxes from 1,979 corporations, firms, and individuals. Approximately 10,000 reports are received annually, as follows:

Kind of Report	Number	Kind of Report	Number
Gasoline:		Coal:	
Refiners	468	Producers	1,200
Dealers	4,896	Dealers	1,700
Oil Production	804 reports	Cement:	
		Manufacturers	8
		Dealers	512

GASOLINE LICENSE TAX DRAWBACK DIVISION

All claims for refund of gasoline tax are handled in this department. The number of claims allowed in whole or in part and the amount of money refunded during the last two fiscal years are as follows:

	From July 1, 1934 to June 30, 1935	From July 1, 1935 to June 30, 1936
Refunds Allowed	28,358	32,607
Number of Claims Allowed	\$730,665.91	\$871,070.59
Amount Refunded		
Ratio of Amount Refunded to		
Tax Collected	16.6303%	17.5828%

BEER, STORE AND CIGARETTE LICENSING DIVISION

Beer tax reports and beer, cigarette and store licenses are handled in this department. During the fiscal year 1935-1936, 3,159 cigarette licenses, 6,327 store licenses, and 1,468 beer licenses were issued. Approximately 900 tax reports are received from breweries and wholesalers annually.

CORPORATION LICENSE TAX DIVISION

The 2% corporation license tax is handled in this department. Approximately 4,000 current returns, about 3,500 of which are taxpaying, are handled annually.

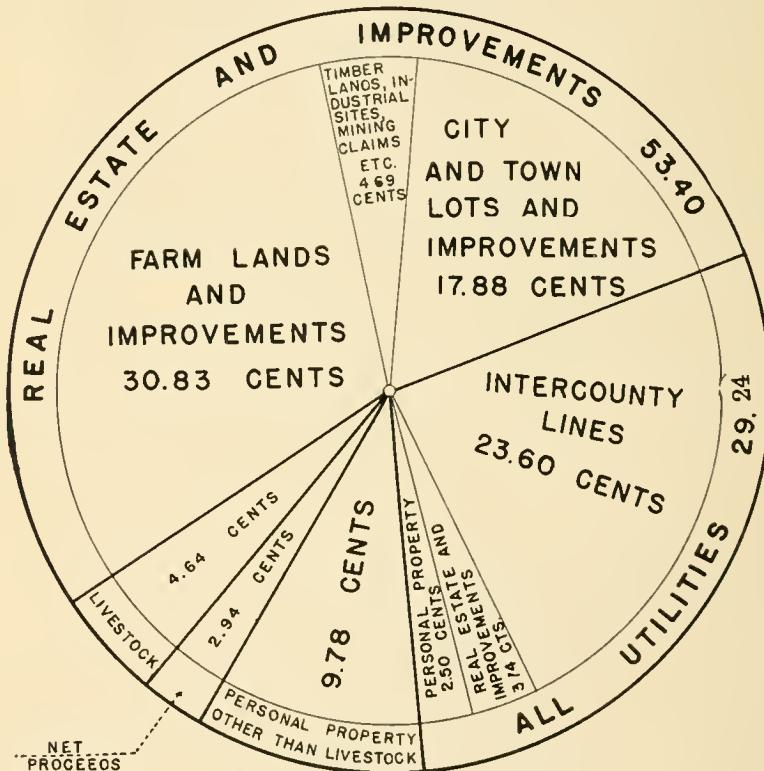
PERSONAL INCOME TAX DIVISION

About 27,000 income tax returns were handled in this department during the year ended June 30, 1936. Of this number 16,000 were taxable returns and 11,000 non-taxable returns. In addition, about 140,000 information returns which must be checked against the returns of taxpayers are received each year.

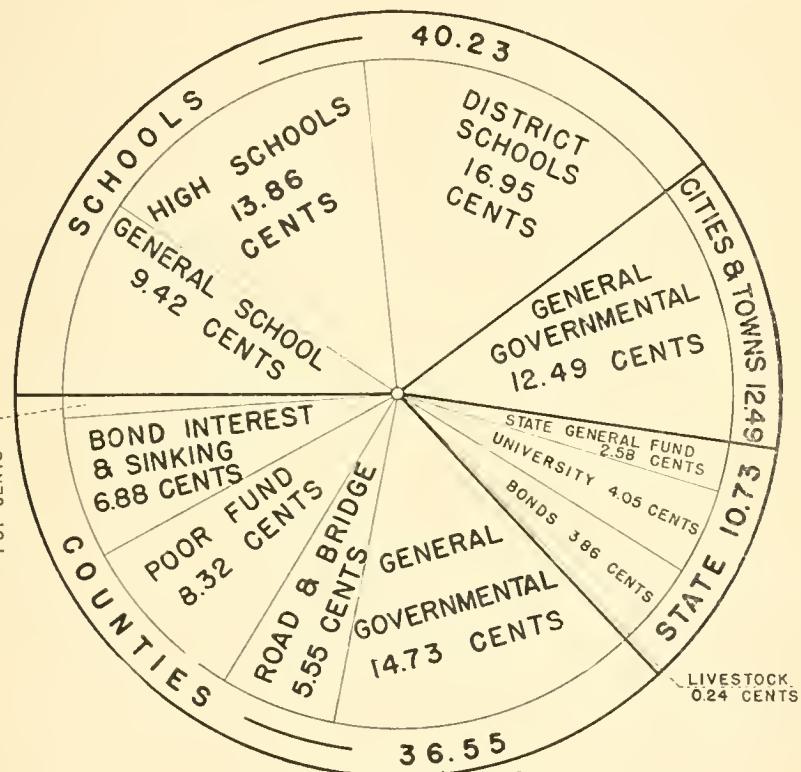
CASHIER'S DIVISION

All remittances for taxes and licenses go direct to this department, where they are recorded and balanced by means of a control sheet made up at the end of each day's business. Deposits are made daily with the state treasurer, and on the 15th and last days of each month a letter of transmittal showing the amount of money deposited during the preceding one-half month, and the distribution of same, is given that official. This report must balance with a like report from the treasurer. The department handled \$6,825,828.54 during the fiscal year ended June 30, 1936. Approximately 25,000 remittances are received annually.

THE 1936 TAX DOLLAR WHERE IT CAME FROM



THE 1936 TAX DOLLAR WHERE IT GOES



THIS TAX DOLLAR SHOWS THE DISTRIBUTION OF TAXES RAISED BY MILL LEVIES WHICH ARE APPLICABLE TO ALL PROPERTY, WITH THE EXCEPTION OF LIVESTOCK TAXES, WHICH ARE COMPUTED UPON THE VALUE OF LIVESTOCK ONLY, PER CAPITA \$2.00 ROAD AND POOR TAXES, SPECIAL ROAD DISTRICT AND FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT, AND CITY AND TOWN SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS, HAIL INSURANCE PREMIUMS AND MISCELLANEOUS LOCAL AND DISTRICT TAXES ARE ELIMINATED.

REPORT OF STATE BOARD OF EQUALIZATION

REVENUES PAYABLE INTO STATE TREASURY

Sources from Which Derived, and Distribution

AD VALOREM TAX.

1936:

$1\frac{3}{4}$ mills, General
 $2\frac{3}{4}$ mills, University

Distribution

State General Fund
 University Millage Fund.

(See pages 108-109)

$10/12$ of one mill on assessed value for Educational Bond Interest and Sinking Fund.

Levies applicable to livestock valuation only:

Not to exceed 1 mill on sheep and $1\frac{1}{2}$ mills on other livestock for Livestock Commission.

Not to exceed $1\frac{1}{2}$ mills on sheep and 1 mill on other livestock for Bounty.

Not to exceed $1\frac{1}{2}$ mills on all livestock for Livestock Sanitary Board.

LICENSE TAXES:**Gasoline**(See pages 14,
15 and 29-33)**Rate**

5c per gallon on gasoline refined and sold in the State.

Distribution

75% to State Highway Fund.
 25% to Gasoline License Drawback Fund.

Oil Production
 (See pages 14,
15 and 22)

2% of gross value.

If Drawback Fund is insufficient, State Treasurer shall transfer from State Highway Fund.
 At end of fiscal year all money in Drawback Fund shall be transferred to Highway Fund.

50% to General Fund.
 25% to High Schools.
 25% to Common School Equalization Fund.

Cement
 (See pages 14,
15 and 23)

4c per barrel.

All for General Fund.

Plaster
 (See pages 14,
15 and 23)

5c per ton.

All for General Fund.

Coal
 (See pages 14,
15 and 22)

5c per ton on coal mined, or imported and sold.

All for General Fund.

Carbon Black
 (See pages
14 and 15)

$\frac{1}{2}$ of one cent per pound of carbon black produced or manufactured in the state.

All for General Fund.

Metal Mines
 (See pages 14,
15 and 34)

First \$100,000 gross value \$1.00.
 Next 150,000 taxable at rate of $1\frac{1}{4}\%$
 Next 150,000 taxable at rate of $1\frac{1}{2}\%$
 Next 100,000 taxable at rate of $2\frac{1}{4}\%$
 All over 500,000 taxable at rate of $1\frac{1}{2}\%$

50% to General Fund.
 50% to Common School Equalization Fund (SPSGF)

Corporations
 (See pages 14,
15 and 25-27)

2% of net income.

75% to General Fund.
 25% to Common School Equalization Fund (SPSGF)

Bear License and Tax
 (See pages 14,
15 and 21)

Brewer \$750.00
 Wholesale 300.00
 Retail 200.00
 Club 50.00
 Common Carrier 25.00
 Fair Associations \$10.00 per day
 Minimum Fee 25.00
 Barleage Tax 1.00
 per barrel of 31 gallons.

95% to General Fund.
 5% to Relief Fund.

Electrical Energy Tax
 (See pages 14,
15 and 28)

$\frac{5}{8}$ of one per cent of gross income from sales of Electrical Energy.

90% for General Fund.
 5% for Montana Relief Fund.
 5% for State Public School General Fund.

Natural Gas
 (See pages 14,
15 and 23)

$\frac{3}{8}$ of one cent per thousand cubic feet distributed in the State.

95% to General Fund.
 5% to Montana Relief Fund.
 After March 1, 1937, distribution will be:
 50% to General Fund.
 25% to State Public School General Fund.
 25% to Common School Equalization Fund (SPSGF)

REPORT OF STATE BOARD OF EQUALIZATION

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Telegraph License (See pages 14, 15 and 16)	2% of gross income from intrastate business.	90% to General Fund. 5% for State Public School General Fund. 5% to Montana Relief Fund. After March 1, 1937, distribution will be: 50% to General Fund. 25% to State Public School General Fund. 25% to Common School Equalization Fund (SPSGF)
Freight Lines (See pages 14, 15 and 16)	Ad Valorem.	All to State Public School General Fund.
Chain Stores (See pages 14, 15 and 24)	Graduated from \$2.50 to \$30.00, depending upon number of stores owned.	50% to General Fund. 50% to Common School Equalization Fund (SPSGF)
Cigarette Dealer (See pages 14, 15 and 21)	\$5.00 annually.	All to General Fund.
Contractors (See pages 14, 15 and 20)	Three Classes of Licenses: Class A.....\$200.00 Class B.....100.00 Class C.....10.00	All to General Fund.

NOTE: The amount of all license taxes collected during each fiscal year required to be deposited to the credit of the State General Fund is set aside in a special fund in sufficient amount to pay interest and principal due and payable during the next following fiscal year upon the State Funding Bonds authorized under Chapter 10, Laws of Twenty-third Legislative Assembly (1933).

TAXES IN LIEU OF AD VALOREM TAXES:

Express Companies (See pages 14, 15 and 16)	Rate	Distribution
	1% of gross earnings in state.	All to General Fund.
Sleeping Cars (See pages 14, 15 and 16)	1½ % of value found by dividing value of Capital Stock by total car mileage on all railroads (to obtain value per car mile) then multiply value per car mile by total number of car miles in Montana.	All to General Fund.
Insurance Companies	Admission Fee \$300.00. Fee for filing annual statement, \$25.00. Fee for publishing annual state- ment, \$9.00. 2½ % of first \$5,000 in premiums collected in state. 2% of additional premiums collect- ed in state. ¼ of 1% of premiums of direct fire-writing companies.	All to State General Fund.
		Volunteer Firemen's Compensa- tion Fund and Firemen's Dis- ability Fund.

PERSONAL INCOME TAX:

(See pages 14, 15, 17, 18 and 19)	Rate	Distribution
	Graduated from 1% to 4% on net income.	55% to General Fund. 20% to State Public School General Fund. 20% to Common School Equalization Fund. 5% to Montana Relief Fund.
		After March 1, 1937, distribution will be:
		50% to General Fund. 25% to State Public School General Fund. 25% to Common School Equalization Fund.

INHERITANCE TAX:(See pages
14, 15 and 28)

15% Common School Equalization Fund (SPSGF); 15% for State Public School General Fund; 70% for Water Conservation Revolving Fund up to \$350,000.00, after which the 70% goes to Relief Fund up to \$250,000.00, after to General Fund.

After March 1, 1937, distribution will be: 50% for General Fund; 25% for State Public School General Fund; 25% for Common School Equalization Fund (SPSGF).

Person, Association or Corporation to whom transfer is made.	Exemptions	RATES			
		Rate on First \$25,000 Less Exemption	Rate on Next \$25,000	Rate on Next \$50,000	Rate on Balance
Widow	\$17,500	2%	4%	6%	8%
Husband	5,000	2%	4%	6%	8%
Lineal ancestor or descendent, adopted child or lineal issue of adopted child.....	2,000	2%	4%	6%	8%
Brother or sister or descendant, son's wife or husband of a daughter.....	500	4%	8%	12%	16%
Uncle, aunt or first cousin.....	None	6%	12%	18%	24%
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below.....	None	8%	16%	24%	32%
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes, who shall use the property transferred exclusively for purposes of their organization within the State of Montana	All				
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively.....	All				

MONTANA LIQUOR CONTROL ACT:

Administered by State Board of Liquor Control.

33½% to General Fund, up to \$300,000.

15% to Water Conservation Administration Fund, up to \$100,000.

51½% to Relief Fund and balance after above is provided.

After March 1, 1936, and up to March 1, 1937, distribution will be:

33½% to General Fund, up to \$300,000.

6½% to Water Conservation Administration Fund, up to \$100,000.

10% to Conservation Revolving Fund, up to \$150,000.

50% to Relief Fund and balance after above is provided.

(NOTE: When there is shown a distribution of revenue to the Common School Equalization Fund with a notation "(SPSGF)" appearing immediately after, it is to indicate that, in line with the provisions of H. B. 147, revenues credited to the Equalization fund until the stipulated figure of \$150,000.00 is accumulated each fiscal year and after that time the revenues are to be credited to the State Public School General Fund.)

MISCELLANEOUS RECEIPTS:

5% of Amount of Government Land Sales
Timber Sales on State Lands

Disposition

to Permanent School Fund.

To Permanent School Fund and Common School Interest and Income Fund.

50% to Common School Equalization Fund,
50% to State Highway Fund.

Various School Funds.

Federal Oil Royalties**State Oil Royalties**

Administered by the State Board of Equalization:

Gasoline License Tax
Oil Production License Tax
Cement and Plaster License Tax
Coal License Tax
Carbon Black License Tax
Metal Mines License Tax
Express Company Tax
Sleeping Car Tax
Corporation License Tax
Freight Line Tax

Inheritance Tax
Beer License and Tax
Personal Income Tax
Contractors License Tax
Electrical Energy Tax
Natural Gas Tax
Telegraph Company Tax
Chain Stores License Tax
Cigarette Tax

Administered by State Auditor:

Insurance Company Tax.

LICENSE TAX
DETERMINATIONS AND COLLECTIONS
1927-1936

LICENSE TAXES DETERMINED BY STATE BOARD OF EQUALIZATION

Fiscal Years Ending June 30

		1927	1928	1929	1930
Gasoline Dealers and Distributors	(a)	\$1,092,737	\$1,358,375	\$2,758,490	\$3,955,920
Inheritance Tax	(b)	535,951	654,369	161,505	229,802
Sleeping Car Companies	(c)	17,592	20,524	21,349	24,233
Express Companies	(d)	27,662	29,190	30,943	30,780
Freight Line Car Companies	(e)	24,840	21,572	27,813	25,375
Corporation License Tax	(f)	284,070	245,520	344,517	437,908
Metal Mines License Tax	(e)	417,055	340,055	368,694	555,451
Coal Dealers and Miners	(g)	160,652	175,049	183,400	166,098
Oil Producers License Tax	(g)	174,070	127,364	157,020	148,463
Cement Dealers and Manufacturers	(g)	16,362	8,172	26,748	19,634
Carbon Black	(h)			2,517	715
Natural Gas Tax	(i)				
Beer License and Tax	(j)				
Electric Energy License Tax	(k)				
Telegraph License	(n)				
Individual Income Tax	(b)				
Cigarette License	(l)				
Chain Store License	(l)				
Contractors	(m)				
TOTAL		\$2,750,991	\$3,580,190	\$4,082,996	\$5,594,379

(a) Tax payable monthly; Rate 3c per gallon July 1, 1926 to April 1, 1929, thereafter 5c per gallon. Refunds from the above amounts were made as follows:

1927.....	\$ 15,076	1932.....	.....	\$746,206
1928.....	204,205	1933.....	.....	667,558
1929.....	511,759	1934.....	.....	634,349
1930.....	960,196	1935.....	.....	730,666
1931.....	904,994	1936.....	.....	871,671

(b) Tax accrues and is payable at time of death.

(c) Tax payable thirty (30) days after notice.

(d) Tax payable September 30th.

(e) Tax payable November 30th.

REPORT OF STATE BOARD OF EQUALIZATION

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LICENSE TAXES DETERMINED BY STATE BOARD OF EQUALIZATION Continued
Fiscal Years Ending June 30

1931	1932	1933	1934	1935	1936	Total Ten Year Period
\$3,948,455	\$3,553,687	\$3,426,809	\$3,814,002	\$4,433,869	\$5,039,425	\$33,981,769
208,227	428,064	213,710	97,371	930,037	97,781	3,586,817
25,312	20,569	18,930	17,823	15,847	15,406	197,585
25,757	20,069	14,102	13,543	14,034	12,420	218,500
68,582	52,463	None	None	31,456	37,710	309,811
171,155	110,479	100,668	195,010	227,382	331,345	2,448,054
231,853	105,402	36,350	61,845	72,346	180,799	2,369,850
145,217	123,444	103,188	117,884	143,223	140,977	1,459,132
85,099	50,850	42,612	65,741	103,874	126,675	1,081,768
17,477	4,308	12,748	1,937	11,157	19,973	138,516
165	60	-----	-----	-----	-----	3,457
-----	-----	6,454	24,144	42,474	54,801	127,873
-----	-----	177,161	382,336	513,358	544,251	1,617,106
-----	-----	-----	6,141	52,131	66,911	125,183
-----	-----	-----	19	2,003	2,779	4,801
-----	-----	-----	153,164	285,707	380,437	819,308
-----	-----	-----	9,995	14,940	15,795	40,730
-----	-----	-----	62,436	35,603	40,266	138,305
-----	-----	-----	444	25,466	13,075	38,985
\$4,927,299	\$4,469,395	\$4,182,732	\$5,023,835	\$6,954,907	\$7,140,826	\$48,707,550

- (f) Tax payable June 15th. Rate of 1% until 1933, increased to 2% by Act approved March 16, 1933.
- (g) Tax payable quarterly.
- (h) Tax payable semi-annually.
- (i) Tax payable quarterly; rate $\frac{1}{8}$ of one cent per thousand cubic feet until January 1, 1934; thereafter $\frac{3}{8}$ of one cent per thousand cubic feet.
- (j) License fee annual; tax payable monthly. Barrelage tax 50¢ until January 16, 1934; thereafter \$1.00.
- (k) Tax payable monthly.
- (l) Tax payable annually.
- (m) Tax payable on issuance of license. Fees \$1.00 to \$400.00 until March 14, 1935; thereafter \$10.00 to \$200.00, with renewals at one-half of original fee.
- (n) Tax payable quarterly. Rate of 1% until January 1, 1935; thereafter 2%.

EXPRESS COMPANY TAX

Chapter 180 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1917, and amended by the Legislature of 1921, provides for a tax in an amount equal to 1 per cent of the gross receipts of such express company for business done within the state. All licenses collected under the provisions of this act shall be credited to the general fund of the state.

	1935	1936
Railway Express Agency.....	\$14,034.00	\$12,420.00

SLEEPING CAR TAX

Chapter 64 of the Session Laws of 1923 provides for a tax equal to $1\frac{1}{2}$ per cent of the value of said sleeping car company within the state. The law provides the manner of determining the valuation for assessment purposes. The Board shall determine the value of the capital stock of such company invested or used in its business. It shall then divide the amount so obtained by the total car mileage on railroads over which the company did business to obtain the value per car mile, and shall then multiply the value per car mile thus obtained by the total number of car miles within the state. The result shall be taken and considered as the actual value of the property of such company subject to the tax in this state. All taxes collected under this provision shall be credited to the general fund of the state.

This chapter repealed Chapter 181 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1911, which provided for a license tax of \$100.00 for each car operated in the state. The sleeping car company contended that this law conflicted with the Interstate Commerce Commission Laws, and although suits were instituted to collect this tax, the result has been that no tax has ever been collected under it, and the first taxes ever paid in Montana by a sleeping car company was in 1923, under the provisions of the present law.

	1935	1936
The Pullman Sleeping Car Co.	\$15,847.00	\$15,406.00

FREIGHT LINE TAX

Montana's Freight Line Tax Law, first effective in 1919, was declared unconstitutional by our Supreme Court May 13, 1933. (Fruit Growers Express Company v. Brett, State Treasurer, 94 Mont., 281.)

A Bill overcoming the defects of the nullified law was drafted in this department and presented to the Legislature of 1935, which enacted it into law.

Under the new law, Chapter 26, Laws of 1935, a total of \$89,167.07 has been assessed against the various Freight Line Companies operating in or through the state. This revenue is credited to the State Public School General Fund.

TELEGRAPH LICENSE TAX

Under the provisions of Chapter 41, laws of the Extraordinary Session of the Twenty-third Legislative Assembly (1933-34) a license tax of 1 per cent of gross intrastate income was imposed upon operators of telegraph lines for the privilege of engaging in such business. Chapter 157, Laws of 1935, increased the rate to 2 per cent. Three companies only are subject to the tax, which amounted to a total of \$2,003.00 during the fiscal year ended June 30, 1935, and \$2,779.00 during the year ended June 30, 1936.

THE PERSONAL INCOME TAX LAW

History. The Twenty-third Legislative Assembly (1933) enacted the Personal Income Tax Law. At the same session the assembly submitted a constitutional amendment to the people to be voted upon at the general election in 1934. This proposed amendment carried by a very substantial majority. The Twenty-third Extraordinary Session enacted a surtax amendment to the Law and the Supreme Court of the State of Montana in Mills vs. State Board of Equalization, 97 Montana 13 restrained the State Board of Equalization from enforcing the provisions of the surtax amendment. The Twenty-fourth Legislative Assembly (1935) amended the law by eliminating the \$1.00 filing fee and imposing a minimum tax of \$1.00. It also amended the law by providing a method for the ascertainment of gain or loss in the sale or exchange of property.

Rates. The rate of tax is as follows: (a) On the first \$2,000.00 of net income or any part thereof, one per centum. (b) On the second \$2,000.00 of net income or any part thereof, two per centum. (c) On the third \$2,000.00 of net income or any part thereof, three per centum. (d) On any net income in excess of \$6,000.00, four per centum.

Exemptions. (a) \$2,000.00 for man and wife living together. (b) \$2,000.00 for head of a family. (c) \$1,000.00 for single person. (d) \$300.00 for each dependant under eighteen years or over eighteen years if physically or mentally disabled.

Courts. Since the enactment of the Income Tax Law in 1933, the Supreme Court of the State of Montana has sustained the State Board of Equalization in the following cases:

O'Connell	vs.	State Board of Equalization, 95 Montana 91
Whitlock	vs.	State Board of Equalization, 100 Montana 72
Poorman	vs.	State Board of Equalization, 99 Montana 543
Pomeroy	vs.	State Board of Equalization, 99 Montana 534

The Court ruled against the State Board of Equalization in the following cases:

Mills	vs.	State Board of Equalization, 97 Montana 13
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*Andrew J. Davis as Executor of the last will of Elizabeth D. Baxter, vs.
State Board of Equalization.

*This case is now before the Supreme Court and should be decided in the near future. The case deals with inheritance taxes paid by an estate as a deduction in the computation of the tax.

Work of Income Tax Division. During the year 1934, which was the first year of the Income Tax Department, the department sent out approximately 25,000 returns to taxpayers. In addition the department forwarded to employers, approximately 120,000 information returns. (For the year 1936, the number of returns sent out increased to 45,000, and the information returns to 150,000). The department received a total of 17,042 returns in 1934 on income earned in 1933 and collected as of June 30, 1934, the sum of \$153,164.60. In 1935, 21,880 returns were filed and the tax collected as of June 30, 1935 on income earned in 1934 was \$284,387.69. In 1936, 27,304 returns were filed and the tax collected as of June 30, 1936 on income earned in 1935 was \$380,437.99. During the three years of its existence, the Income Tax Department has been thoroughly organized and is functioning in a satisfactory manner and has collected during this period \$817,990.28.

When the Income Tax Law was enacted in 1933, the legislature appropriated \$20,000.00 a year for the administration of this department. The 1935 Legislature also appropriated \$20,000.00 a year for the administration thereof. However, comparing the receipts of the department for the fiscal year 1934 with the fiscal year 1936 shows that the receipts for the fiscal year 1936 are approximately 2½ times as great, and

that the number of returns and other work handled by the department has increased approximately 75%.

Result of Auditing Tax Returns. From the inception of the Income Tax Department a special effort was made to extend the field auditing service. Results obtained by the three field auditors are a source of great gratification. These men, besides making on an average of 2,000 audits a year, have helped taxpayers materially by explaining to them the various sections of the Law and by assisting them in the making out of their returns. (The department has made an effort to assist taxpayers in all the fifty-six counties each year.) The value derived from auditing returns is not restricted to the additional revenue produced, but it also extends to the field of educational work. When taxpayers realize that their returns are being carefully examined and their books audited by examiners of the Income Tax Department, they exercise greater care in the preparation of their returns and in the disclosure of the full amount of income subject to the tax. The additional value of activities of the auditing force is also magnified by the general lack of knowledge of the Income Tax Law on the part of the public, with its resultant errors and misunderstandings. During the three years of its existence the office and field department have collected in additional taxes, interest, and penalties, the sum of \$117,549.10. The delinquencies for the three year period are less than four one hundredths of 1% of the total tax assessed.

The following schedules show the classes of taxpayers; the gross tax paid by each class; the average tax paid by each class during the fiscal years ending June 30th, 1935 and 1936.

CLASSIFICATION SHOWING THE AMOUNT OF INCOME TAX PAID BY EACH CLASS DURING THE FISCAL YEAR ENDING

JUNE 30, 1935-JUNE 30, 1936.

For Fiscal Year Ending June, 30, 1935

Number of Filing Papers

Amount Paid

Average*

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For Fiscal Year Ending June, 30, 1936

Number of Filing Papers

Amount Paid

Average*

BUSINESS (those whose income was largely the result of the operation of a business)

1. Farms, Dairies, Ranches, Etc.....

2. Retail and Wholesale Establishments.....

3. Cafes and Hotels.....

4. Gas, Oil Garage, Etc.....

5. Other Business

TOTAL BUSINESS.....

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OTHER INCOME (classified)

1. Delinquent 1935, Classified in 1936

2. Filing Fees

3. Partnership Filing Fees

4. Penalties and Interest

5. Delinquent Collections on 1933 and 1934 Returns

6. Delinquent Collections on 1935

7. Incomes as of June 30, 1936

8. All Other Employee

TOTAL EMPLOYEES.....

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INVESTORS (those whose income was largely from rents, royalties, interest, etc.)

TOTAL ALL INCOME (classified)

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PUBLIC CONTRACTORS LICENSE

Chapter 227, Revised Codes of Montana, 1935, enacted by the Legislature of 1935, provides that all contractors who submit proposals to, or enter into contracts with the State of Montana or any of its political subdivisions must procure a license from the State whenever the value of said bids or contracts exceeds \$1,000.00. This law supersedes Chapter 55, Laws of 1934, which licensed all contractors on the payment of fees graduated from \$1.00 to \$400.00, depending on the amount of gross receipts. The new law authorizes the issuance of three classes of licenses, depending on the value of the contract, as follows:

- Class A—Amount of Contract unlimited, fee \$200.00.
- Class B—Amount of Contract limited to \$50,000.00, fee \$100.00.
- Class C—Amount of Contract limited to \$25,000.00, fee \$10.00.

Licensees may secure a renewal of their licenses in each successive calendar year by payment of 50% of the fee for the original license, provided, application for renewal is made on or before the first day of March of said successive calendar year.

All money collected under the provisions of Chapter 227 is deposited to the credit of the General Fund.

Public Contractors License Fees Collected by State Board of Equalization

1935:

License Fees collected under old law.....		\$ 4,596
Licenses issued under new law:		
Class of License	No. of Licenses	Amount
Class A	85	\$17,000
Class B	26	2,600
Class C	127	1,270
		20,870
		\$25,466

1936:

Class of License	No. of Licenses	Amount
*Renewals— Class A	73	\$ 7,300
Class B	13	650
Class C	81	405
		8,355
New Licenses—Class A	18	\$ 3,600
Class B	6	600
Class C	52	520
		4,720
		\$13,075

*Fees are 50% of the original fee.

CIGARETTE LICENSE DEPARTMENT

This Board is authorized to administer the "Cigarette License Act" under the provisions of Section 2435.1 to 2435.4, both inclusive, of the Revised Codes of Montana, 1935. This report is based on the fiscal years, 1934-35 and 1935-36, ending June 30.

The annual fee for cigarette license is fixed at \$5.00 and all licenses expire on December 31st of the year issued.

For the fiscal year 1934-35 fees were collected in the amount of \$14,910.00 and for the year 1935-36 \$15,795.00 were collected.

During 1934-35 2,988 licenses were issued and during 1935-36 3,159 were issued, showing an increase of 171 licenses.

BEER LICENSE DEPARTMENT

This Board is authorized to administer the Montana Beer Act under Sections 2815.10 and 2815.59 R.C.M. 1935. Under the provisions of the Act, the following licenses and fees are authorized. This report is based on the fiscal years ending June 30, 1934-35 and 1935-36.

	Fees	Licenses Issued Fiscal Years	
		1934-35	1935-36
Brewery	\$750.00	10	10
Wholesale	300.00	84	78
Retail	200.00	1,249	1,274
Club	50.00	44	42
Common Carrier	25.00	38	49
Special Permits	10.00 per day- 25.00 minimum	32	15

Total income for the fiscal year 1934-35 was \$512,245.00 and for 1935-36, it amounted to \$544,254.34, being \$32,009.32 in excess of the income for the fiscal year 1934-35.

During the fiscal year 1934-35, \$402,280.48 was allocated to the General Fund; \$88,778.54 to the Relief Fund and \$21,181.98 was unallocated at the end of the year.

During the fiscal year 1935-36, \$502,399.86 was allocated to the General Fund; \$26,442.09 to the Relief Fund and \$15,412.39 was unallocated at the end of the year.

The increase in the amount allocated to the General Fund and the lessening of the amount allocated to the Relief Fund was directly attributable to the enactment of Section 20, Chapter 109, Laws of the Twenty-fourth Legislative Assembly, wherein it is provided that, "5% of the amount collected shall be distributed to the Relief Fund."

This Board heard applications for and approved 77 assignments during the fiscal year 1934-35 and during 1935-36 126 were heard and approved. The suspension, or revocation of nine licenses were ordered during 1934-35 and 14 for 1935-36, all after hearings before the Board. Numerous requests for change of location have been received by the Board and after due consideration formal order was issued approving same.

Breweries located within the State of Montana produce approximately 66% of all the beer consumed in the state. The consumption of beer increased about 14% during the last fiscal year.

The Store, Cigarette and Beer Departments are combined and the work is carried on by one secretary, one stenographer, one clerk and two fieldmen. Cost of operating the combined department was 3.07% of the income for the fiscal year 1934-35 and 2.08% for the year 1935-36.

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OIL PRODUCERS LICENSE TAX

Chapter 186 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provided for a license tax in an amount equal to 1 per cent of the total gross value of all petroleum and other mineral crude oils produced within the state, the proceeds from this act to be deposited to the credit of the general fund of the state. The Legislature of 1923 amended this law, raising the tax to 2 per cent and changing the distribution of the funds. Pursuant to Chapter 119, Laws of 1927, receipts are now distributed as follows:

25% to the County and District High Schools of the state, based on the aggregate number of days' attendance.

25% to the state common school equalization fund.

50% to the state general fund.

Oil License Taxes

FISCAL YEAR—		Pondera & Bannatyne					Elk Basin	Cut Bank	All Fields
July 1, 1934 to June 30, 1935		Kevin	Cat Creek						
3rd Quarter, 1934.....	\$12,569.88		\$1,838.18	\$2,247.13	\$267.81	\$ 8,698.68		\$25,621.74	
4th Quarter, 1934.....	10,101.39		1,799.59	2,937.94	342.51	11,688.05		26,869.48	
1st Quarter, 1935.....	7,665.78		1,898.80	2,512.59	161.65	12,055.25		24,292.07	
2nd Quarter, 1935.....	8,731.88		2,147.41	2,434.94	149.15	13,627.45		27,090.83	
	\$39,068.93		\$7,683.98	\$10,132.60	\$921.12	\$46,069.43		\$103,874.12	

FISCAL YEAR—		Pondera & Bannatyne					Elk Basin	Cut Bank	All Fields
July 1, 1935 to June 30, 1936		Kevin	Cat Creek						
3rd Quarter, 1935.....	\$ 8,473.08		\$2,140.45	\$1,978.61	\$1,137.64	\$16,730.74		\$30,460.47	
4th Quarter, 1935.....	8,014.52		1,963.87	1,992.65	369.69	20,954.09		32,395.82	
1st Quarter, 1936.....	8,191.19		1,686.51	1,882.27	168.05	16,212.52		28,140.54	
2nd Quarter, 1936.....	9,689.34		1,933.34	2,128.81	949.88	20,976.66		35,678.03	
	\$34,368.13		\$7,724.17	\$7,983.34	\$2,625.26	\$73,974.01		\$126,674.86	

COAL MINERS AND DEALERS LICENSE TAX

Chapter 182 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provides for a license tax in an amount equal to 5 cents per ton on each ton of coal mined within the state, and an equal amount on each ton of coal shipped into and sold within the state. All license taxes collected under this provision shall be deposited to the credit of the general fund of the state.

Coal License Taxes Determined by State Board of Equalization

FROM PRODUCTION AND SALES DURING
FISCAL YEAR—July 1, 1934 to June 30, 1935

	Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1934	\$ 32,814.35	\$ 262.04	\$33,076.39
4th Quarter, 1934	43,647.91	1,171.35	44,819.26
1st Quarter, 1935	35,989.22	1,120.75	37,109.97
2nd Quarter, 1935	27,790.42	427.43	28,217.85
Totals.....	\$ 140,241.90	\$ 2,981.57	\$143,223.47

FROM PRODUCTION AND SALES DURING
FISCAL YEAR—July 1, 1935 to June 30, 1936

3rd Quarter, 1935.....	\$ 28,068.14	\$ 248.93	\$28,317.07
4th Quarter, 1935.....	49,107.92	1,134.82	50,242.74
1st Quarter, 1936.....	40,408.02	1,507.97	41,915.99
2nd Quarter, 1936.....	20,143.26	358.86	20,502.12
Totals.....	\$ 137,727.34	\$ 3,250.58	\$140,977.92

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NATURAL GAS DISTRIBUTORS TAX

Chapter 180 of the Laws of 1933 provided for a license tax upon persons and corporations engaged in the business of distributing to the public within this state, natural gas, produced or not produced within this state and on natural gas produced within this state conveyed through a pipe line to a point outside this state. The rate fixed was $\frac{1}{4}$ of 1~~5~~ per one thousand cubic feet of gas distributed.

This was amended by Chapter 52 of the Laws of the Extraordinary Session of the Twenty-Third Legislative Assembly so as to increase the rate of tax to $\frac{3}{4}$ of 1~~5~~ per one thousand cubic feet of gas distributed.

There are 19 such companies reporting natural gas distributed by them to the public within this state.

The companies engaged in the business of producing natural gas within this state and transporting same through a pipe line to a point without the state have refused to pay the tax upon the grounds same violates the federal constitution as being a burden upon interstate commerce, and suits have been instituted in the courts to determine this constitutional question.

FISCAL YEAR—July 1934 to June 1935:

	*Number of Thousand Cubic Feet	Amount of Tax Paid
Third Quarter, 1934.....	879,639	\$ 3,298.63
Fourth Quarter, 1934.....	3,297,451	12,365.48
First Quarter, 1935.....	4,191,125	15,717.73
Second Quarter, 1935.....	2,957,064	11,092.75
	11,325,279	\$12,474.59

FISCAL YEAR—July 1935 to June 1936:

	**Number of Thousand Cubic Feet	Amount of Tax Paid
Third Quarter, 1935.....	1,954,847	\$ 7,330.73
Fourth Quarter, 1935.....	4,057,654	15,216.24
First Quarter, 1936.....	5,325,470	19,970.52
Second Quarter, 1936.....	3,275,812	12,281.33
	14,613,783	\$54,801.82

*4,063,971M cubic feet exported during fiscal year 1935, not included

**3,653,562M cubic feet exported during fiscal year 1936, not included

CEMENT PRODUCERS AND DEALERS LICENSE TAX

Chapter 184 of the Revised Codes of Montana of 1921, enacted by the legislature of 1921, as amended by the legislature of 1925, provides for a license tax on cement in an amount equal to 4 cents per barrel of three hundred and seventy-six pounds, and a license tax on cement plaster or gypsum in an amount equal to 5 cents per ton of two thousand pounds, on all cement, cement plaster or gypsum manufactured within the state, and an equal amount on all cement, cement plaster, or gypsum imported for sale or use within the state. The license tax collected under the provisions of this act shall be deposited to the credit of the general fund of the state.

Cement License Taxes Determined by State Board of Equalization

FROM DEALERS & MANUFACTURERS DURING
FISCAL YEAR—July 1, 1934 to June 30, 1935

	Tax Payable by Dealers	Tax Payable by Mfrs.	TOTAL
3rd Quarter, 1934.....	\$ 63.40	\$ 4,815.12	\$ 4,878.52
4th Quarter, 1934.....	123.58	2,319.00	2,442.58
1st Quarter, 1935.....	248.55	2,224.50	2,473.05
2nd Quarter, 1935.....	45.75	6,996.55	7,042.30
TOTAL.....	\$481.28	\$16,355.17	\$16,836.45

FROM DEALERS & MANUFACTURERS DURING
FISCAL YEAR—July 1, 1935 to June 30, 1936

	\$ 140.81	\$ 5,245.05	\$ 5,385.86
3rd Quarter, 1935.....	97.95	7,173.50	7,271.45
4th Quarter, 1935.....	167.94	106.20	274.14
1st Quarter, 1936.....	228.37	7,171.40	7,399.77
TOTAL.....	\$635.07	\$19,696.15	\$20,331.22

CHAIN STORE DEPARTMENT

This Board is authorized to administer the so-called "Chain Store License Act" under the provisions of Sections 2420.1 and 2420.11, both inclusive, of the Revised Codes of Montana, 1935.

Under this act, each and every place of business where goods, wares, merchandise, or petroleum products are sold is defined as a "store" and is required to have a license. The fees set up in the Act are as follows:

For one and two stores under the same management.....	\$2.50 each
For the third and fourth stores.....	15.00 each
For the fifth and sixth stores.....	20.00 each
For the seventh, eighth, ninth and tenth stores.....	25.00 each
For all stores in excess of ten, the fee is.....	30.00 each

A filing fee of 50c is required for each store in addition to the above specified fees.

A half-year license may be obtained if the place of business is opened after July 1st, upon the payment of one-half the annual fee. All store licenses expire December 31st, of the year issued.

Licenses issued to the above groups of stores are designated, A, B, C, D, and E, and half-year licenses are designated by the same letters followed by the figures, "½."

The following number of licenses were issued during the fiscal years ending June 30, 1934-35 and 1935-36, respectively:

A Licenses	1935	Licenses issued	1936
A½ "	107	122	
B "	136	150	
B½ "	0	2	
C "	77	80	
C½ "	0	2	
D "	94	112	
D½ "	2	8	
E "	457	433	
E½ "	8	5	

Chain Store License Fees amounting to \$35,603.25 for the fiscal year ending June 30, 1935, and \$40,266.00 for the fiscal year ending June 30, 1936, were collected, showing an increase of \$4,662.75.

A number of suits have been brought against this Board to test the constitutionality of the Act, and as yet, they are still pending in the Courts.

CORPORATION LICENSE TAX DIVISION

This division administers the Corporation License Tax Law which provides for a 2% license tax on Montana net income of corporations organized under the laws of the State of Montana or under the laws of any other state and doing business within this state. At the present time the work is carried on by one auditor and one stenographer who also maintains the extensive filing system necessary. Approximately four thousand corporation license tax returns are audited annually and assessments and collections made thereon. During the past biennium assessments of \$558,727.42 were made as compared with \$295,418.76 for the previous two-year period. The average yearly corporation license tax assessments for the past twenty years, or since the law has been in force, have been \$281,432.47, with the cost of administration less than two per cent.

During the past ten years, the following corporation license tax assessments have been determined:

Fiscal Year Ending	Number of Corporations	Rate of Tax	Assessed Amount
6/30/27....	745	1%	\$ 281,210.27
6/30/28	884	1%	249,014.27
6/30/29....	1,091	1%	344,517.69
6/30/30....	1,166	1%	437,908.29
6/30/31....	729	1%	171,155.41
6/30/32....	561	1%	110,479.37
6/30/33....	2,854	2%	100,668.75
6/30/34	3,379	2%	194,750.01
6/30/35	3,227	2%	227,382.22
6/30/36....	3,682	2%	331,344.90
<hr/>			
TOTAL.....			

Chapter 166 of the 1933 Session Laws amended the Revised Codes of 1921 by increasing the tax from one per cent (1%) to two per cent (2%) of the Montana net income, also eliminating the arbitrary deduction of \$2,500.00 and imposing a minimum tax of \$5.00. This change in the law, especially the imposing of a minimum tax on all corporations engaged in business within the state, greatly increased the routine work and correspondence of the department. However, 2,375 corporations paid the minimum tax of \$5.00 for the past fiscal year, resulting in total minimum taxes of \$11,875.00. Although this represents only 3½% of the total corporation license taxes collected for the fiscal year ending June 30, 1936, it is twice the amount of the present department expenses.

The amount of corporation license tax assessments is a fair barometer of business conditions within the state. Since 1933 the yearly assessments have increased from \$100,668.75 for the fiscal year ending June 30, 1933 to \$331,344.90 for the past fiscal year ending June 30, 1936. Although the work of the department does not increase proportionately with the amount of tax assessments, we point out that only 533 corporations paid more than the minimum tax for the fiscal year ending June 30, 1933, while this number had increased to 1,307 for the fiscal year ending June 30, 1936. Those returns which show a taxable net income must be given a more detailed audit than those which show little or no income.

In the administration of any revenue law based upon returns prepared by taxpayers it is necessary that these returns be carefully audited. In many cases this necessitates considerable correspondence. In other cases personal investigation and

field audits of the taxpayers' books are imperative. There are many points of fact and law which are decided upon by the taxpayer in the preparation of its return. It is therefore likely that all doubtful questions are decided by the corporation against the State and in favor of the taxpayer. For this reason it is necessary that careful painstaking scrutiny be given by the corporation tax department in order to protect the interests of the State.

During the past two years additional taxes of \$51,169.90 were assessed and collected as a result of office and field audits. Practically all of these additional assessments have been the result of office audits and through correspondence rather than by audit of the taxpayers' books in the field. This was due to the fact that our appropriation allows for the salary and expenses of one accountant only.

Following is a statement showing the classification of corporation license tax assessments by business and industries for the past four fiscal years.

CLASSIFICATION OF CORPORATION LICENSE TAX ASSESSMENTS

(Rate of Tax— $\frac{2\%}{100}$ of Montana Net Income, or Minimum Tax of \$5,00)

Classification	Fiscal Year Ending June 30, 1933			Fiscal Year Ending June 30, 1934			Fiscal Year Ending June 30, 1935			Fiscal Year Ending June 30, 1936		
	No.	Amt.	Min. Tax	No.	Amt.	Min. Tax	No.	Amt.	Min. Tax	No.	Amt.	Min. Tax
1. Amusements	5	\$ 434,57	37	6	\$ 366,74	51	7	\$ 638,22	27	17	\$ 2,369,16	34
2. Bakers and Confectioners	8	833,72	10	8	1,227,68	9	13	4,270,64	9	12	3,677,02	14
3. Banks and Finance Companies	39	1,957,43	96	30	3,254,05	127	39	3,593,84	93	61	10,519,84	62
4. Breweries and Distilleries	None	None	6	3,185,05	6	7	6,063,82	2	7	3,666,80	67	
5. Cement, Concrete, Brick and Tile	2	165,75	3	2,096,80	6	5	2,740,37	4	4	5,063,51	4	
6. Contractors	10	6,260,43	29	11	4,079,50	41	32	13,204,66	46	30	16,118,54	61
7. Creameries and Dairy Products	3	358,55	32	8	444,60	42	22	1,239,97	21	23	1,464,45	31
8. Drugists	6	334,27	57	11	651,79	67	18	1,285,29	47	22	897,64	45
9. Electrical Machinery and Supplies	2	148,57	21	4	216,07	20	3	589,63	16	12	1,823,43	8
10. Farming, Ranching and Livestock	17	496,31	266	28	2,046,58	325	30	2,216,61	274	61	6,361,25	300
11. Flour and Sugar Manufacturing	4	11,116,19	8	8	32,724,41	13	7	18,366,14	14	13	28,178,64	7
12. Foundations, Machine Shops and Sheet Metal Works	4	932,67	19	4	2,112,10	17	7	4,406,64	16	10	965,84	20
13. Fruit and Produce	None	None	8	3	1,559,75	7	9	2,796,87	8	5	876,58	6
14. Furniture and Carpets	None	None	16	3	427,17	15	9	824,48	12	13	1,865,44	15
15. Garages, Auto Sales and Supplies	9	164,92	130	30	730,30	128	70	5,298,25	87	78	6,578,96	99
16. General Merchandise	21	3,905,86	197	49	14,844,26	152	75	21,307,32	139	82	29,743,57	135
Clothing & Shoes	14	762,66	26	33	3,425,03	66	35	4,398,70	65	48	8,742,87	61
17. Grain Elevators and Seeds	23	3,790,46	61	24	8,100,96	66	29	12,375,82	43	32	10,140,56	50
18. Grocers	20	652,27	169	36	2,610,42	185	76	10,819,28	123	95	15,490,92	114
19. Hardware, Lumber, Coal & Implements	1	1,003,27	35	2	14,45,1	47	8	335,43	39	12	642,36	36
20. Hotels, Restaurants and Tourist Camps	1	13,919,03	37	21	14,452,77	39	21	10,827,47	38	19	8,135,31	42
21. Insurance—Life, Health and Accident	29	8,607,10	160	125	10,488,35	129	21	13,746,64	91	78	15,544,01	128
22. Insurance—Fire, Casualty & Indemnity	104	4,433,91	24	3	126,84	27	7	610,34	16	10	1,216,43	20
23. Laundries and Cleaners	2	1,856,98	109	31	4,149,38	104	38	2,914,85	103	44	4,332,09	134
24. Land and Livestock Loans, Investments, Brokers and Abstracts	29	5,271,94	29	9	43,556,24	40	13	19,668,77	24	16	37,241,16	27
25. Light, Water and Power	11	10,82	18	5	1,367,55	18	5	2,006,77	15	9	5,200,36	14
26. Lodging and Lumber Manufacturing	1	5,185,72	55	12	6,255,86	160	23	17,568,16	104	40	24,411,88	131
27. Mining, Milling and Smelting	12	5,194,47	26	5	224,45	5	2	332,40	7	4	1,041,18	6
28. Oil and Gas Service Stations, Oil Well Supply	41	3,850,89	45	55	4,028,08	74	61	5,673,79	47	63	3,807,32	53
29. Oil and Gas Production, Pipe Lines	22	5,329,03	107	35	3,567,22	131	60	13,523,69	118	95	36,226,87	112
30. Packers and Butchers	3	57,99	29	9	343,07	41	8	1,332,76	27	38	3,624,97	29
31. Plumbing and Heating	1	44,60	8	2	2,964,89	20	1	5,614,25	19	4	1,041,18	6
32. Railroad and Transportation	3	1,394,47	26	5	236,08	17	7	15,613,90	10	6	310,55	37
33. Real Estate, Insurance Agencies, Rentals	55	3,576,06	216	44	2,887,14	275	71	3,902,85	277	69	4,810,76	294
34. Stationers, Publishers, Paper Companies	8	227,46	13	583,93	61	20	2,994,00	38	27	3,624,97	36	
35. Transfer, Storage and Warehousing	2	132,97	27	5	232,18	25	4	1,84,15	11	9	1,256,62	16
36. Telephone and Telegraph	2	6,110,50	21	2	3,964,89	20	1	5,614,25	19	4	7,166,88	23
37. Undertakers, Monuments and Florists	6	146,60	10	5	236,08	17	7	15,613,90	10	6	310,55	20
38. Miscellaneous: Canners, Ice, Jewelry, Paints, Music, Etc.	15	579,79	147	28	3,841,88	159	40	2,043,26	132	53	6,202,20	144
Minimum Tax Assessments of \$5,00.....	533	\$ 89,063,75		714	\$ 181,425,01		1,027	\$ 216,382,22		1,307	\$ 319,469,90	
Total Corporation License Tax Assessments	533	\$ 100,668,75	2,321	714	\$ 194,750,91	2,665	1,027	\$ 227,382,22	2,200	1,307	\$ 321,344,90	2,375

ELECTRICAL ENERGY TAX

Under the provisions of Chapter 51 of the Extraordinary Session Laws of the Twenty-Third Legislative Assembly (1933-34) a license tax was levied upon persons and corporations engaged in business of generating electrical energy either through water power or by any other means.

The rate of tax is $\frac{5}{100}$ of 1% of the gross amount of money received on account of sales of electricity and electrical energy in this state.

There are 28 such companies licensed under the provisions of this act.

FISCAL YEAR—July 1934 to June 1935:

	Amount of Tax Paid
1934—July	\$ 3,079.69
August	3,033.45
September	3,350.72
October	3,754.54
November	4,711.72
December	4,837.90
1935—January	4,769.96
February	4,844.64
March	4,812.61
April	4,958.13
May	5,153.75
June	5,024.63
	<hr/>
	\$52,131.74

FISCAL YEAR—July 1935 to June 1936:

	Amount of Tax Paid
1935—July	\$ 5,057.85
August	5,037.36
September	4,835.51
October	6,036.29
November	5,847.28
December	5,185.92
1936—January	6,455.52
February	5,169.58
March	5,765.07
April	5,742.74
May	5,773.30
June	6,004.69
	<hr/>
	\$66,911.11

INHERITANCE TAX DIVISION

During the period beginning July 1, 1934 and ending June 30, 1936, there was reported to the State Board of Equalization, 9,066 reports from administrators and executors of estates in the State of Montana, showing this department the details of the property to be distributed by the various administrators and executors to the devisees and beneficiaries. Under the law every administrator and executor and the clerks of the district courts in Montana have to report to the department certain necessary details concerning the administration of the various estates within this state. As stated above during the past biennium these covered 9,066 separate probate reports.

Between July 1, 1934 and June 30, 1936, this department computed inheritance taxes aggregating \$1,027,818, all of which was collected. Under the provisions of law the money was paid to county treasurers of the state in the fifty-six (56) counties in which the cases were being probated. Thereafter it was reported and paid to the state treasurer by the county treasurers. This money was then distributed to the various funds in accordance with the provisions of Section 10400.49, Revised Codes of Montana, 1935, as follows:

15% to Common School Interest and Income Fund

15% to Common School Equalization Fund

70% to the Revolving Fund of the Water Conservation Board

until said fund shall have received \$350,000, then said

70% to the relief fund of the State of Montana until

March 1, 1937.

This department is administered by the secretary of the Board, with the aid of one stenographer, which is in addition to his duties as secretary of the Board.

GASOLINE LICENSE LAW

Chapter 92, Laws of 1929, provides for a license tax equal in amount to 5 cents per gallon on all gasoline manufactured and sold within the state, and on all gasoline shipped into the state.

Seventy-five per cent of the money derived from this license tax is credited to the State Highway Fund, and twenty-five per cent to the Gasoline License Drawback Fund.*

	Refiners	Distributors & Dealers	TOTALS
FISCAL YEAR—July 1934 to June 1935			
1934—July.....	\$ 197,367.82	\$ 281,614.92	\$ 478,982.74
August.....	238,363.55	259,574.11	497,937.66
September.....	159,967.33	219,766.17	379,733.50
October.....	161,946.77	240,779.53	402,726.30
November.....	151,001.16	184,098.02	335,099.18
December.....	115,798.26	146,090.98	261,889.24
1935—January.....	83,224.57	113,720.65	196,945.22
February.....	108,259.57	137,752.54	246,012.11
March.....	135,393.08	175,417.73	310,810.81
April.....	168,542.26	211,069.87	379,612.13
May.....	207,116.21	277,043.04	484,159.25
June.....	196,653.42	263,307.52	459,960.94
	\$1,923,634.00	\$2,510,235.08	\$4,433,869.08

	Refiners	Distributors & Dealers	TOTALS
FISCAL YEAR—July 1935 to June 1936			
1935—July.....	\$ 231,965.40	\$ 301,110.19	\$ 533,075.59
August.....	275,175.33	329,067.87	604,243.20
September.....	209,957.97	253,225.85	463,183.82
October.....	225,578.91	225,009.79	450,588.70
November.....	188,158.12	161,822.83	349,980.95
December.....	160,852.83	147,516.18	308,369.01
1936—January.....	138,610.44	126,204.29	264,814.73
February.....	79,731.96	89,814.94	169,546.90
March.....	199,217.11	159,775.85	358,992.96
April.....	226,966.24	231,037.03	458,003.27
May.....	271,787.02	264,978.17	536,765.19
June.....	298,157.28	243,703.57	541,860.85
	\$2,506,158.61	\$2,533,266.56	\$5,039,425.17

Chapter 92, Laws of 1929, Section 2383. "In making the computation of license tax due, two per cent (2%) of the amount of such tax shall be deducted as an allowance for evaporation and other loss of gasoline handled by such dealer."

Amount deducted on gasoline tax paid by refiners and dealers from July 1, 1934 to June 30, 1936, 2% for evaporation and other loss	\$193,332.53
Amount of gasoline sold United States Government agencies from July 1, 1934 to June 30, 1936, on which no tax was collected, 5, 916.726 gallons, tax.....	\$295,836.30
Total	\$189,168.83

(See Panhandle Oil Co. vs. Mississippi, 277 U. S. 218)

*If Drawback Fund is insufficient, State Treasurer shall transfer from Highway Fund. At end of fiscal year all money in Drawback Fund is transferred to Highway Fund.

**GASOLINE MANUFACTURED AND IMPORTED INTO MONTANA FROM
1921 TO 1935 INCLUSIVE**

	Manufactured	Exported	Sold	Imported	Total Gallons
1921.....	308,490	None	308,490	17,008,319	17,316,809
1922.....	3,728,288	None	3,728,288	20,873,168	24,601,456
1923.....	11,672,234	620,095	11,052,139	21,104,474	32,156,613
1924.....	26,022,212	4,973,913	21,048,299	13,336,962	34,385,261
1925.....	31,950,588	4,594,226	27,356,362	12,222,844	39,579,206
1926.....	37,212,681	4,049,877	33,162,804	15,441,997	48,604,801
1927.....	31,526,296	2,631,111	28,895,185	22,619,499	51,514,684
1928.....	38,832,256	3,326,275	35,506,981	36,049,490	71,556,471
1929.....	39,404,549	8,611,361	30,793,188	51,990,463	82,783,651
1930.....	33,895,186	5,562,627	28,332,661	51,360,609	79,693,270
1931.....	39,077,006	4,487,262	34,589,744	43,054,316	77,644,060
1932.....	34,746,470	4,609,632	30,243,632	39,869,994	70,113,626
1933.....	37,185,970	4,941,668	32,244,302	38,446,624	70,690,926
1934.....	46,964,780	6,411,293	40,553,487	49,516,584	90,070,071
1935.....	51,285,282	6,074,180	45,154,130	53,818,616	98,972,746
	463,813,288	60,893,420	402,969,692	487,713,959	889,673,651

NOTE: Included in above gallonage is small percentage of gasoline upon which no tax has been paid, due to sales to United States agencies, National Parks and two per cent allowed for evaporation and other loss.

**RECEIPTS FROM GASOLINE TAX FROM
1921 TO 1935 INCLUSIVE**

1921.....	\$	185,277.55
1922.....		341,370.43
1923.....		441,258.04
1924.....		554,332.35
1925.....		630,389.28
1926.....		682,023.69
1927.....		1,767,408.16
1928.....		2,194,070.58
1929.....		3,770,755.07
1930.....		3,873,828.42
1931.....		3,801,887.63
1932.....		3,421,503.55
1933.....		3,415,360.46
1934.....		4,208,555.53
1935.....		4,740,461.96
	\$	34,029,482.70

GASOLINE LICENSE TAX DRAWBACK DIVISION

During the past two years the average gasoline refund claim submitted has been audited, checked, recorded and approved within about five days from receipt until date of certification. Doubtful claims and all claims submitted by contractors of the Fort Peck project have been referred to the field auditors for personal investigation. This investigation takes considerable time, often as long as the statutory sixty days as allowed by law.

A careful approximation of the first two months and an accurate record of the last ten months of the fiscal year ending June 30, 1936, shows that about \$23,380.00 was disallowed through office audits and field investigations. Practically one-half of this total was deducted from those claims submitted by contractors of the Fort Peck Dam area.

In comparison of percentages of gasoline refunds to tax collected, the past years show a general trend toward reduction. For the year ending June 30, 1931 it was 22.9%; for the year ending June 30, 1932, it was 21.0%, while for the years ending June 30, 1933 and June 30, 1936, the percentages were 16.6% and 17.6% respectively. Part of this reduction may be explained by rules and regulations passed by the Board whereby a closer adherence to the law is required in an attempt to eliminate chances for the presentation of illegal claims.

The practice of acknowledging each claim as received has been eliminated; instead, a notice is only sent the claimant if the claim is in error or being held for investigation. This has saved the department approximately \$400.00 a year in printing and postage in addition to a very considerable amount of time. At the present time the cost of handling the department is about $1\frac{1}{4}$ % of the amount refunded, while the saving through office audits and field investigations is about $2\frac{1}{2}$ times that of the cost of administration, which saved for the highway fund approximately \$15,000.00 during the past fiscal year ending June 30, 1936, after all the expenses of the department have been deducted.

The Gasoline Tax and Refund Laws of 1931, Section 2396.13 provides that 75% of the money received shall be deposited to the State Highway Fund and 25% to a special fund designated as "gasoline license drawback fund."

The amount appropriated to the license drawback fund for the biennium, also the adjustments made by cancelled warrants and the special appropriations made by the 24th Legislative Assembly are as follows:

Fund Allowed:	July 1, 1934 to June 30, 1935	July 1, 1935 to June 30, 1936
Amount Appropriated:		
(25% of tax collections)	\$1,098,449.99	\$1,239,381.30
Refunds Allowed	730,665.94	871,670.59
Balance Reverted to Highway Fund.	\$ 367,784.05	\$ 466,710.71
Canceled Warrants	\$ 176.20	\$ 309.43
Total unexpended and transferred to Highway Fund.	\$ 367,960.25	\$ 467,020.14

GASOLINE LICENSE TAX DRAWBACKS

July 1, 1934 to June 30, 1935

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Beaverhead.....	\$ 3,002.65	\$ 1,982.67	.....	.....	\$ 47.15	\$ 972.83
Big Horn.....	5,784.13	5,064.37	\$ 28.32	\$ 308.05	.....	383.39
Blaine.....	12,522.16	11,255.59	.....	773.35	92.55	400.67
Broadwater.....	3,378.37	1,527.42	20.15	1,090.70	.....	740.10
Carbon.....	4,138.79	3,415.87	35.60	.....	.....	687.32
Carter.....	1,239.91	1,062.69	12.47	.....	.....	164.75
Cascade.....	32,025.24	23,926.59	12.25	5,068.40	209.92	2,808.08
Chouteau.....	33,377.89	33,077.34	.....	8.25	8.55	283.75
Custer.....	6,810.39	3,731.05	.....	1,629.60	.....	1,449.74
Daniels.....	24,749.09	23,861.08	.....	438.19	79.18	370.64
Dawson.....	12,548.72	11,822.74	.....	264.00	156.40	305.58
Deer Lodge.....	3,052.21	788.27	69.95	568.80	5.00	1,620.19
Fallon.....	6,670.63	4,835.81	.....	696.20	.....	1,138.62
Fergus.....	26,171.54	24,468.73	.....	863.92	42.92	795.97
Flathead.....	9,359.70	2,363.62	4,184.36	461.30	1.50	2,348.92
Gallatin.....	8,318.06	4,865.02	63.75	1,872.40	1.50	1,515.39
Garfield.....	4,549.49	4,064.50	.....	245.32	34.75	204.92
Glacier.....	6,637.80	3,547.70	.....	466.46	.....	2,623.64
Golden Valley.....	1,317.56	1,093.74	.....	126.80	11.85	85.17
Granite.....	5,748.92	586.92	15.00	4,027.80	.....	1,119.20
Hill.....	20,469.28	19,976.51	.....	.....	.75	492.02
Jefferson.....	1,203.05	462.82	196.25	.....	.....	543.98
Judith Basin.....	9,409.17	8,912.84	.....	459.90	.....	36.43
Lake.....	5,215.70	3,461.10	378.80	.....	.....	1,375.80
Lewis & Clark.....	8,178.88	2,799.76	127.85	32.60	173.80	5,044.87
Liberty.....	7,129.40	6,830.33	.....	244.45	.....	54.62
Lincoln.....	7,851.85	380.80	3,445.90	3,087.00	.....	938.15
Madison.....	2,835.82	1,277.97	.....	433.02	64.85	1,059.98
McCone.....	11,436.12	10,236.17	.....	198.10	.....	1,001.85
Meagher.....	1,563.95	1,175.85	35.00	.....	.....	353.10
Mineral.....	1,537.43	50.92	.....	995.15	.....	491.36
Missoula.....	7,016.31	1,600.85	2,684.34	306.00	842.75	1,582.37
Musselshell.....	2,151.16	1,684.38	94.35	.....	4.20	368.23
Park.....	4,500.15	2,148.12	136.45	1,019.75	14.62	1,181.21
Petroleum.....	1,640.32	1,168.87	.....	126.35	.....	345.10
Phillips.....	17,366.67	15,565.89	.....	1,156.00	.....	644.78
Pondera.....	12,986.47	11,538.17	.....	996.10	3.80	448.40
Powder River.....	2,301.75	2,043.85	8.25	.....	12.50	237.15
Powell.....	3,094.02	703.25	73.45	.....	.....	2,317.32
Prairie.....	5,296.88	4,659.71	222.45	366.10	.....	48.62
Ravalli.....	12,075.19	5,408.94	2,140.60	3,810.83	13.57	701.25
Richland.....	25,679.99	22,993.29	.....	1,780.70	4.70	901.30
Roosevelt.....	33,958.32	32,299.50	28.50	1,099.12	.....	531.20
Rosebud.....	3,895.10	2,761.25	48.50	573.40	.....	511.95
Sanders.....	6,885.77	1,399.42	2,516.58	2,141.25	.....	828.52
Sheridan.....	27,687.31	27,111.23	.....	.....	57.78	518.30
Silver Bow.....	16,936.54	179.55	28.68	5,661.54	8,733.60	2,333.17
Stillwater.....	4,642.22	3,743.31	3.80	642.86	.....	252.25
Sweet Grass.....	1,044.24	785.22	.....	102.72	.....	156.30
Teton.....	22,448.05	20,551.05	.....	1,539.45	.....	357.55
Toole.....	10,364.45	6,512.53	.....	1,200.90	177.42	2,473.60
Treasure.....	1,291.93	1,077.96	.....	.....	.....	213.97
Valley.....	25,227.80	22,351.34	.....	1,884.90	300.42	691.14
Wibaux.....	1,828.90	1,375.15	30.25	360.20	18.75	44.55
Wheatland.....	4,474.50	4,368.20	.....	.....	.....	106.30
Yellowstone.....	14,980.33	9,717.78	.....	2,901.56	113.40	2,247.59
**Out of State.....	59,833.39	373.20	.....	2,035.41	6,118.63	51,306.15
†Ft. Peck Area.....	112,824.28	.....	.....	6,323.46	.....	106,500.82
THE STATE.....	††730,665.94	\$ 427,028.80	\$ 16,641.85	\$ 60,388.36	\$ 17,346.81	\$ 209,260.12

Number of Claims Approved from July 1, 1934 to June 30, 1935

28,358

*Refunds claimed on gasoline used in the operation and construction of railroads, in the operation of motor boats and ferries, and in stationary engines for various purposes, such as lighting systems, dredging, mining, construction work, and various other purposes too numerous to mention.

**Gasoline used in the various counties, where claimants reside outside the State of Montana.

†Gasoline used by contractors in construction of the Fort Peck Dam Project. This was originally expended in McCone, Phillips and Valley Counties and was classified as a separate item.

††\$176.20 to be deducted from this total, adjustments shown by State Accountant as the difference between warrants issued prior to June 31, 1934, but cancelled during the fiscal year of July 1, 1934 and June 30, 1935, and Special Appropriations of the Twenty-Fourth Legislative Assembly made payable to the Treasurer of the United States.

REPORT OF STATE BOARD OF EQUALIZATION

33

GASOLINE LICENSE TAX DRAWBACKS

July 1, 1935 to June 30, 1936

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Beaverhead.....	\$ 3,866.53	\$ 2,603.91	.....	.....	\$ 37.50	\$ 1,225.12
Big Horn.....	12,613.24	11,600.02	.....	321.05	.....	692.17
Blaine.....	15,848.68	14,145.50	2.75	950.85	104.20	645.38
Broadwater.....	3,169.06	2,098.18	124.75	.....	.....	946.13
Carbon.....	7,655.19	4,954.89	44.25	.....	.....	2,656.03
Carter.....	2,857.26	2,234.81	19.13	369.70	.....	233.62
Cascade.....	34,563.10	23,799.82	12.35	5,881.69	232.15	4,637.09
Chouteau.....	43,980.52	43,513.58	1.75	.....	.....	465.19
Custer.....	6,646.21	4,969.59	.....	1,338.55	93.90	241.17
Daniels.....	37,311.45	36,555.91	.....	264.52	.....	488.02
Dawson.....	22,220.51	21,853.32	.....	451.00	.....	367.19
Deer Lodge.....	3,014.87	861.70	89.90	.....	17.95	1,594.32
Fallon.....	10,390.01	9,350.34	.....	455.45	11.45	572.77
Fergus.....	29,378.92	27,494.94	3.35	1,024.95	46.17	809.51
Flathead.....	9,775.57	3,205.84	4,210.75	.....	19.19	2,339.79
Gallatin.....	8,580.07	5,260.33	41.90	1,795.05	237.57	1,245.22
Garfield.....	4,772.43	4,485.99	10.95	75.47	.....	200.02
Glacier.....	10,351.21	4,738.43	.....	1,777.45	.....	3,835.33
Golden Valley.....	1,752.42	1,490.02	17.45	188.90	11.75	44.30
Granite.....	1,968.15	520.35	77.00	66.25	.....	1,304.55
Hill.....	23,165.26	22,483.94	.....	.....	.....	681.32
Jefferson.....	2,130.07	687.05	334.55	.....	.....	1,108.47
Judith Basin.....	13,449.87	12,649.52	.....	620.15	.....	180.20
Lake.....	4,747.61	3,557.11	275.20	17.75	.....	897.55
Lewis & Clark.....	6,687.96	3,628.79	218.92	42.20	434.27	2,363.78
Liberty.....	8,234.87	8,197.22	.....	.....	.....	37.65
Lincoln.....	8,279.99	479.68	5,877.90	1,092.37	.....	830.04
Madison.....	2,816.68	1,443.63	21.65	237.65	.....	1,113.75
McCone.....	16,477.80	16,153.55	.....	3.75	.....	320.50
Meagher.....	1,632.15	1,312.25	47.00	.....	.....	272.90
Mineral.....	1,199.69	89.95	101.75	21.75	32.45	953.79
Missoula.....	9,352.37	1,606.92	4,181.77	452.60	775.17	2,335.91
Musselshell.....	2,706.67	2,055.23	229.80	.....	.....	421.64
Park.....	5,286.33	2,199.74	178.10	835.65	69.20	2,003.64
Petroleum.....	1,301.55	1,181.88	.....	.....	.....	119.67
Phillips.....	19,084.11	17,714.96	.....	1,231.85	.....	137.30
Pondera.....	14,724.80	13,487.60	.....	431.45	.....	805.75
Powder River.....	2,866.94	2,609.72	22.42	80.55	.....	154.25
Iowell.....	5,372.65	940.32	43.25	27.50	.....	4,361.58
Prairie.....	6,119.41	5,888.66	.....	155.50	.....	75.25
Ravalli.....	14,199.61	7,125.96	3,695.60	2,881.05	.....	497.00
Richland.....	34,527.10	32,513.22	.....	1,002.10	35.98	975.80
Roosevelt.....	46,450.93	44,983.01	67.75	985.85	31.50	382.82
Rosebud.....	6,181.67	4,764.52	2.75	863.15	.....	551.25
Sanders.....	4,424.47	1,320.68	2,793.39	.....	.....	310.40
Sheridan.....	46,867.36	45,713.32	.....	.....	13.74	1,140.30
Silver Bow.....	12,953.17	167.75	.....	1,342.43	7,018.23	4,424.76
Stillwater.....	5,957.26	5,183.71	26.50	453.75	.....	293.30
Sweet Grass.....	1,903.59	1,332.92	42.78	.....	.....	527.89
Teton.....	29,534.17	26,244.67	.....	1,755.65	.....	1,533.85
Toole.....	10,354.27	6,773.37	.....	686.95	216.30	2,677.65
Treasure.....	1,567.97	1,432.12	.....	.....	.....	135.85
Valley.....	36,641.96	33,959.45	12.15	529.42	389.87	1,751.07
Wheatland.....	2,117.18	1,708.18	40.00	305.85	.....	63.15
Wibaux.....	9,905.22	9,746.87	.....	.....	.....	158.35
Yellowstone.....	17,260.12	11,579.82	46.85	3,284.76	74.90	2,273.79
*Outside State.....	69,218.69	121.07	.....	3,148.97	12,641.64	53,307.01
†Fort Peck.....	95,253.67	.....	.....	.....	.....	95,253.67
††TOTAL.....	\$871,670.59	\$578,778.83	\$22,916.36	\$37,451.53	\$22,545.08	\$209,978.79

Number of Claims Presented from July 1, 1935 to June 30, 1936

32,667

*Refunds claimed on gasoline used in the operation and construction of railroads, in the operation of motor boats and ferries, and in stationary engines for various purposes, such as lighting systems, dredging, mining, construction work and various other purposes too numerous to mention.

**Gasoline used in the various counties, where claimants reside outside the State of Montana.

†Gasoline used by contractors in construction of the Fort Peck Dam Project. This was originally expended in McCone, Phillips and Valley Counties and was classified as a separate item.

††309.43 to be deducted from this total, adjustments shown by State Accountant due to cancelled warrants issued prior to June 31, 1935 but cancelled during the fiscal year of July 1, 1935 and June 31, 1936.

TAXATION OF MINES

At the time of the constitutional convention, in 1889, Montana's only industries worthy of mention were metal mining and stock raising, with mining greatly predominant. Because of the peculiar character of mining property, and in recognition perhaps, of the practical impossibility of intelligently valuing our fissure vein mines, the delegates to that convention wrote into the constitution the "net proceeds clause" providing a special method for the assessment of such property. Under this provision and subsequent legislation mines are assessed by the county assessors at the price paid the Government therefor, and on improvements and machinery of all kinds. If the surface ground has a separate and independent value for some other purpose it is assessed at its full value for such other purpose. Net proceeds are assessed by the State Board of Equalization, such assessments being based on verified statements filed with the board by the producers and allocated to the counties in which the mines are situated. The **taxable** value of the assessment at the price paid the Government (\$2.50 to \$20.00 per acre) and of the net proceeds assessment is 100% of the full and true value. The taxable value of the machinery, structures and appurtenances is 30% of the full and true value. These assessments all take the regular levies applicable to the taxing district in which the property is located.

Coal mines, oil properties, lime rock, gypsum and other quarries, and mines producing precious or semi-precious gems or stones, or any other valuable mineral or minerals, all come within the provisions of the net proceeds law and are assessed as outlined above.

Royalties

Royalties are assessed in the name of the operator, who is jointly liable with the royalty owner for the payment of the tax. Each royalty interest is valued at the amount received by the owner, and is assigned to Class 1, taxable at 100%. The tax is payable by the operator, who may withhold the amount so paid from future royalty payments.

Mines License Taxes

In addition to the taxes paid on the assessments listed above, coal mine operators are required to pay direct to the state treasurer a **license** tax of five cents per ton on all coal mined; oil producers pay two per cent of the value of all oil produced; cement manufacturers pay four cents per barrel, plaster manufacturers pay five cents per ton, and metal mine operators pay annually a tax based on the market value of the metals produced. Coal, oil, cement and plaster license taxes are treated more fully in another part of this report.

Metal Mines License Tax

The amount of metal mines license tax is determined by the State Board of Equalization from verified reports filed by the metal producers, and in this connection the board has authority to examine the books of smelters and reduction works if it deems such examination necessary or advisable. The first \$100,000 of gross production in each year is tax exempt; the next \$150,000 or portion thereof pays a tax of $\frac{1}{4}$ of 1%; the next \$150,000 or portion thereof pays a tax of $\frac{1}{2}$ of 1%; the next \$100,000 or portion thereof pays a tax of $\frac{3}{4}$ of 1%, and all over \$500,000 pays a tax of 1%.

In arriving at the market value of the metals, average quotations in Engineering and Mining Journal are used as a base, and from these average prices the Montana value is determined. The same average prices govern all assessments. The amount payable by the metal producers in 1935 was \$72,346.11. In 1936 the amount payable is \$180,798.90. One-half of this revenue is credited to the general fund of the state, and one-half to the common school equalization fund.

METAL MINES

1934 Production—Taxable 1935

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Beaverhead	724	\$ 16,766	None	\$ 776	\$ 776
Broadwater	1,625	76,599	\$ 12,479	5,734	18,213
Cascade	87	4,586	92	278	370
Fergus	422	5,917	40	333	373
Flathead	3,980	70,450	None	None	None
Granite	41,266	712,607	182,208	9,366	191,574
Jefferson	489,409	207,022	50,377	12,304	62,681
Lewis & Clark	40,409	379,988	123,188	12,583	135,771
Lincoln	3,523	68,531	41,861	1,181	43,042
Madison	309,709	224,522	17,157	11,715	28,872
Missoula	782	30,002	None	5,272	5,272
Park	33,061	208,785	26,703	1,534	28,237
Phillips	21,639	220,198	99,608	None	99,608
Powell	10,364	535,989	231,233	75,843	306,076
Ravalli	82	820	None	82	82
Sanders	44,262	353,613	None	1,219	1,219
Silver Bow	670,258	9,503,597	10,675	743	11,418
	1,671,602	\$12,619,992	\$795,621	\$138,963	\$933,584

METAL MINES

1935 Production—Taxable 1936

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Beaverhead	12,589	\$ 186,670	\$ 10,039	None	\$ 10,039
Broadwater	15,991	185,876	24,369	4,161	28,530
Cascade	124	16,308	None	1,573	1,573
Deer Lodge	1,486	40,993	6,292	8,396	14,688
Fergus	518	4,605	3,154	25	3,179
Flathead	19,383	395,838	116,652	None	116,652
Granite	681,258	1,199,449	281,150	12,484	293,634
Jefferson	632,828	676,472	15,813	15,282	31,095
Lewis & Clark	429,784	1,007,094	202,653	52,969	255,622
Lincoln		950	950	None	950
Madison	551,231	665,074	186,563	8,519	195,082
Missoula	220	8,097	None	869	869
Park	44,476	233,822	47,824	528	48,352
Phillips	33,715	395,828	141,343	6,239	147,582
Powell	6,256	651,647	153,943	91,774	245,717
Ravalli	2,419	29,634	3,000	1,474	4,474
Sanders	12,521	109,231	None	None	None
Silver Bow	3,188,023	22,581,413	3,158,777	22,063	3,180,840
	5,632,822	\$28,389,001	\$ 4,352,522	\$ 226,356	\$ 4,579,878

COAL MINES

1934 Production—Taxable 1935

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine.....	11,958	\$ 37,562	\$ 5,519	\$ 3,224	\$ 8,743
Carbon.....	291,090	470,749	11,520	1,496	13,016
Carter.....	430	1,075	None	None	None
Cascade.....	393,395	515,792	17,280	27,747	45,027
Chouteau.....	2,755	9,430	258	615	873
Daniels.....	5,278	7,931	2,638	None	2,638
Dawson.....	3,388	5,081	988	None	988
Fallon.....	1,501	1,501	None	None	None
Fergus.....	5,889	20,006	1,101	88	1,189
Flathead.....	500	2,000	None	32	32
Garfield.....	94	141	47	None	47
Golden Valley.....	1,927	5,740	371	161	532
Hill.....	6,899	26,208	2,757	173	2,930
Judith Basin.....	3,282	10,239	447	244	691
McCone.....	1,398	1,956	202	150	352
Musselshell.....	646,199	1,143,227	175,673	34,519	210,192
Park.....	782	2,757	20	185	205
Pondera.....	2,760	15,426	305	659	961
Powder River.....	666	2,064	None	100	100
Richland.....	20,400	37,019	612	479	1,091
Roosevelt.....	2,272	3,437	112	75	187
Rosebud.....	1,112,800	1,668,260	733,246	96,931	\$80,177
Sheridan.....	16,896	24,576	3,206	94	3,300
Stillwater.....	291	1,309	None	291	291
Teton.....	18	199	None	None	None
Toole.....	714	4,998	225	None	225
Valley.....	2,834	4,737	336	None	336
Wibaux.....	5,182	6,334	536	822	1,358
TOTALS.....	2,541,598	\$ 4,029,754	\$ 957,399	\$ 168,085	\$1,125,484

COAL MINES

1935 Production—Taxable 1936

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Big Horn.....	1,614	\$ 2,688	\$ 785	None	\$ 785
Blaine.....	13,849	40,933	7,200	3,936	11,136
Carbon.....	316,061	559,765	20,234	3,054	23,288
Cascade.....	406,845	628,530	12,163	14,237	26,400
Chouteau.....	5,523	17,375	111	1,519	1,630
Custer.....	4,681	7,021	2,340	None	2,340
Daniels.....	5,490	8,635	2,345	None	2,345
Dawson.....	8,059	11,956	3,021	48	3,069
Fergus.....	8,934	25,682	1,648	208	1,856
Gallatin.....	2,127	7,158	None	330	330
Garfield.....	101	202	50	None	50
Golden Valley.....	1,997	5,823	70	287	357
Hill.....	8,159	19,597	3,632	None	3,632
Judith Basin.....	3,694	5,623	369	64	433
McCone.....	897	5,615	1,917	12	1,929
Musselshell.....	803,938	1,408,126	183,678	54,542	238,220
Park.....	954	3,117	None	238	238
Pondera.....	4,115	22,472	1,032	796	1,828
Powder River.....	4,212	7,521	1,666	108	1,774
Richland.....	23,394	47,001	2,890	287	3,177
Roosevelt.....	5,265	7,786	1,300	None	1,300
Rosebud.....	1,142,898	1,466,237	500,809	99,039	599,848
Sheridan.....	15,595	23,778	2,377	211	2,588
Toole.....	784	4,998	58	None	58
Valley.....	2,524	3,786	535	None	535
Wibaux.....	6,047	7,708	300	981	1,281
	2,798,785	\$ 4,349,133	\$ 750,530	\$ 179,897	\$ 930,427

REPORT OF STATE BOARD OF EQUALIZATION

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OIL AND GAS

1934 Production—Taxable 1935

	Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine.....	.Gas 393,983M	\$ 19,699	\$ 6,699	\$ 6,341	\$ 13,040
Carbon....	.Gas 587,395M	.....	.....	.....	.....
	.Oil 26,977	57,009	23,885	5,702	29,587
Fallon.....	.Gas 4,576,899M	207,604	83,854	49,311	133,165
Garfield.....	.Oil 404	477	None	107	107
Glacier.....	.Gas 4,439,266M	.....	.....	.....	.....
	.Oil 1,064,071	1,648,337	259,179	297,369	556,548
Hill.....	.Gas 250,206M	12,510	5,191	1,563	6,754
Liberty.....	.Gas 285,548M	.....	.....	.....	.....
	.Oil 7,596	23,726	12,232	2,283	14,515
Petroleum.....	.Oil 234,905	284,428	121,274	64,203	185,477
Phillips.....	.Gas 211,354M	10,568	4,063	420	4,483
Pondera.....	.Oil 349,478	438,593	232,305	67,130	299,435
Stillwater.....	.Oil 16,398	8,199	1,820	1,025	2,845
Teton.....	.Oil 17,964	18,836	5,397	2,637	8,034
Toole.....	.Gas 1,640,660M	.....	.....	.....	.....
	.Oil 1,598,095	2,214,670	970,788	380,966	1,351,754
Valley.....	.Gas 199,191M	9,959	6,245	1,126	7,371
	Oil 3,315,888	.....	.....	.....	.....
	Gas 12,584,502M	\$ 4,954,615	\$ 1,732,932	\$ 880,183	\$ 2,613,115

OIL AND GAS

1935 Production—Taxable 1936

County	Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine.....	.Gas 720,827M	\$ 36,041	\$ 17,667	\$ 8,319	\$ 25,986
Carbon....	.Oil 57,905	88,067	46,144	9,327	55,471
	.Gas 23,589M	985	889	96	985
Fallon.....	.Gas 4,941,485M	232,783	110,013	57,292	167,305
Garfield.....	.Oil 188	221	42	38	80
Glacier.....	.Oil 2,142,711	3,123,024	1,151,857	538,381	1,690,238
	.Gas 6,873,130M	280,956	188,012	32,497	220,509
Liberty.....	.Oil 12,207	15,168	6,622	2,075	8,697
	.Gas 654,419M	32,720	14,054	4,733	18,787
Petroleum.....	.Oil 292,761	355,057	184,835	78,250	263,085
Phillips.....	.Gas 374,043M	18,702	15,585	1,280	16,865
Pondera.....	.Oil 349,650	420,794	207,485	60,386	267,871
Stillwater.....	.Oil 18,054	17,164	10,280	2,145	12,425
Teton.....	.Oil 13,069	14,832	705	2,023	2,728
Toole.....	.Oil 1,405,113	1,729,034	637,788	296,441	934,229
	.Gas 2,399,700	107,780	60,813	15,671	76,484
Valley.....	.Gas 375,374	18,768	16,027	2,168	18,195
	Oil 4,291,658	\$ 5,763,361	\$ 2,245,758	\$ 989,966	\$ 3,234,824
	Gas 16,362,567M	728,735	423,060	122,056	545,116

MISCELLANEOUS**1934 Production—Taxable 1935**

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Fergus.....	10,760*	\$ 59,404	-----	-----	-----
Gallatin.....	196,000**	403,760	-----	-----	\$ 1,813
Jefferson.....	9,007†	3,007	\$ 1,813	-----	2,121
Lincoln.....	5,802††	42,070	\$ 2,121	-----	6,129
Powell.....	5,739‡	45,020	5,608	521	-----
	31,308	\$ 553,261	\$ 9,542	\$ 521	\$ 10,063
	196,000 bbls.	cement			

*Gypsum and Plaster

**Barrels Cement

†Lime Rock

††Zonolite

‡Lime Rock and Phosphate Rock

MISCELLANEOUS**1935 Production—Taxable 1936**

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Fergns.....	19,987*	\$ 116,029	\$ 4,869	\$ None	\$ 4,869
Gallatin.....	99,076**	1,073,499	475,022	None	475,022
Lincoln.....	10,641***	75,431	19,755	None	19,755
Powell.....	31,307**	125,050	16,682	6,623	23,305
	161,011	\$ 1,390,009	\$ 516,328	\$ 6,623	\$ 522,951

*Lime Rock and Gypsum

**Lime Rock

***Zonolite

CHAPTER 159
Revised Codes of Montana, 1921

CLASSIFICATION OF TAXABLE PROPERTY

1999. Classification of property for taxation. For the purpose of taxation the taxable property in this state shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana (2090); also where the right to enter upon land to explore or prospect or dig for oil, gas, coal, or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county boards of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, coal, oil or minerals, and the same shall be placed in this classification for the purpose of taxation.

Class Two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

†Class Three. Livestock, poultry and all agricultural products, stocks of merchandise of all sorts; together with furniture and fixtures used therewith.

Class Four. All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

Class Five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys, and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation or individual in this state.

*Class Six. The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association, or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

Class Seven. All property not included in the six preceding classes.

2000. Basis for imposition of taxes. As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

Class 1. One hundred per cent of its true and full value.

Class 2. Twenty per cent of its true and full value.

†Class 3. Thirty-three and one-third per cent of its true and full value.

Class 4. Thirty per cent of its true and full value.

Class 5. Seven per cent of its true and full value.

*Class 6. Forty per cent of its true and full value.

Class 7. Forty per cent of its true and full value.

Construed by the Supreme Court of Montana in:

- Hilger vs. Moore, 56 Montana, 146;
First National Bank of Glendive vs. County of Dawson, 66 Montana, 321;
Northern Pacific Railway Company vs. Sanders County, 66 Montana 608;
State Ex Rel. Northern Pacific Railway Company vs. Duncan, 68 Montana 420;
Heckman vs. Custer County, 70 Montana 84;
Butte Electric Railway Company, vs. McIntyre, 71 Montana 21;
State Ex Rel. Hinz vs. Moody, 71 Montana 473;
East Helena State Bank vs. Rogers, 73 Montana 210;
Commercial National Bank of Miles City vs. Custer County, 76 Montana 45;
Reversed 275 U. S. 502.
Chicago, Milwaukee & St. Paul Railway Company vs. Powell County, 76
Montana 596;
Montana National Bank of Billings vs. Yellowstone County, 78 Montana 62;
Reversed 276 U. S. 500.
Butte Electric Railway Company vs. Brett, 80 Montana 12;
State Ex Rel. Conrad Banking Corporation vs. Mady, 83 Montana 418.

[†]Amended by implication by Laws of 1931.

*Amended by implication by Laws of 1929.

For taxation of building and loan associations see Chapter 62, Laws of 1929.
For taxation of life insurance companies see Chapter 63, Laws of 1929.

VALUATION BY CLASSES

Showing Effect of Classification Law Which Became Operative in 1919 (Taxable Valuations Only)

REPORT OF STATE BOARD OF EQUALIZATION

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Year	Class I 10% 20% o	Class II 33 1/3% o	Class III 33 1/3% o	Class IV 30% o	Class V 7% o	Class VI Bank Stock 10% -7% -30% (see note*)	TOTAL TAXABLE VALUATION	
							Class VII 40% variations	Class VIII 40% variations
1916.....	\$ 34,015,780	\$ 14,586,392	\$ 69,918,426	\$ 265,172,348	\$ 7,820,491	\$ 12,103,755	\$ 83,918,161	\$ 487,898,353
1917.....	50,757,934	18,424,070	89,013,870	310,611,821	9,613,032	13,713,928	90,145,774	582,286,529
1918.....	22,617,715	24,275,265	97,877,703	333,420,526	8,869,865	13,816,845	88,426,268	589,304,187
1919.....	4,673,216	13,204,743	76,185,773	312,389,332	4,501,998	8,822,146	106,818,632	526,596,144
1920.....	7,976,128	12,416,534	60,785,775	321,558,341	4,110,615	8,837,314	98,072,377	514,322,944
1921.....	9,187,438	11,633,070	48,891,627	306,650,182	4,007,992	8,212,659	107,015,408	495,678,376
1922.....	13,397,507	9,926,746	59,741,941	386,612,093	7,122,659	104,156,736	465,200,282	166,639,752
1923.....	13,493,050	9,164,983	36,881,926	287,887,745	3,468,810	6,903,363	108,841,165	108,284,585
1924.....	12,405,434	9,128,684	34,848,993	278,912,233	3,165,825	4,599,092	100,641,161	441,274,762
1925.....	9,233,187	9,915,557	35,361,813	268,146,244	3,049,139	3,365,284	129,945,385	129,510,159
1926.....	17,529,936	10,887,423	38,337,747	265,205,422	3,218,711	2,811,065	97,528,853	135,510,159
1927.....	14,533,751	12,911,673	36,529,489	262,515,109	2,294,179	2,242,541,107	100,872,885	132,544,107
1928.....	8,018,193	12,911,677	38,506,471	261,384,542	2,810,309	2,368,142	100,872,885	128,382,049
1929.....	13,866,265	15,114,362	41,635,947	262,604,465	1,983,943	3,662,923	104,131,911	443,082,816
1930.....	21,113,194	16,105,175	39,909,206	263,418,787	2,132,587	3,898,559	106,477,010	453,080,546
1931.....	7,878,480	14,274,695	33,407,212	242,554,872	2,374,809	3,495,954	106,618,589	410,631,611
1932.....	5,172,304	11,635,374	25,774,988	226,411,279	1,944,459	3,098,201	102,526,811	375,283,446
1933.....	1,630,067	9,713,753	23,739,449	205,200,080	1,666,905	2,823,970	94,228,545	342,112,769
1934.....	4,207,962	9,341,581	25,485,477	202,259,431	1,770,418	2,532,077	89,221,074	334,878,020
1935.....	6,552,147	9,823,280	24,780,587	196,269,866	1,809,982	2,268,281	89,418,842	320,947,952
1936.....	11,662,176	12,725,829	26,629,343	206,821,300	1,847,079	2,467,410	72,861,750	334,014,884

NOTE: From 1919 to 1926, national bank stock and moneyed capital of state banks was classified at 40 per cent of its true value. Due to court decisions such property was taxed at various percentages for the years 1927 and 1928. The law was amended in 1929, and since then such property is taxed at 30 per cent of full and true value.

ASSESSED VALUES - 1926 - 1936

REAL ESTATE AND IMPROVEMENTS EXCLUSIVE OF CITY AND TOWN LOTS

1926



1936



CITY AND TOWNLOTS AND IMPROVEMENTS

1926



1936



LIVESTOCK

1926



1936



ASSESSED VALUES - 1926 - 1936

PERSONAL PROPERTY OTHER THAN LIVESTOCK

1926



1936



PUBLIC UTILITIES

ASSESSED BY STATE BOARD OF EQUALIZATION

1926



1936



ALL PROPERTY

1926



1936



IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1935

Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	50,028	\$20.22	\$ 1,011,777	149,415	\$10.67	\$ 1,593,692
Big Horn.....	36,369	36.92	1,342,922	215,142	4.76	1,023,708
Blaine.....	43,110	21.75	937,845	221,995	7.68	1,705,690
Broadwater.....	34,870	32.61	1,137,101	90,930	8.06	733,332
Carbon.....	7,1,555	57.78	4,134,438	70,472	9.61	677,057
Carter.....				351,919	7.13	2,508,467
Cascade.....	23,393	23.30	545,101	489,027	14.90	7,420,044
Chouteau.....	8,937	16.80	150,173	1,280,709	7.58	9,710,231
Custer.....	13,106	47.00	615,982	476,030	5.80	2,758,950
Daniels.....	1,103	17.48	19,270	362,956	12.45	4,518,990
Dawson.....	840	33.45	28,105	558,572	10.10	5,643,552
Deer Lodge.....	25,469	34.57	880,550	28,357	5.01	141,985
Fallon.....				373,023	6.71	2,501,941
Fergus.....	7,494	35.50	266,060	822,943	15.46	12,724,543
Flathead.....				110,567	33.34	3,686,385
Gallatin.....	119,286	44.40	5,296,490	184,934	18.28	3,382,015
Garfield.....	1,416	19.68	27,867	470,232	7.09	3,333,945
Glacier.....	7,773	20.00	155,487	107,099	8.73	934,840
Golden Valley.....	2,035	24.97	50,820	301,679	5.02	1,514,278
Granite.....	23,289	36.93	859,978			
Hill.....	2,879	30.27	87,160	1,068,243	9.00	9,609,241
Jefferson.....	29,364	21.20	622,378			
Judith Basin.....	6,510	30.29	197,215	391,615	18.54	7,259,780
Lake.....	71,209	32.04	2,281,320	115,545	15.23	1,759,250
Lewis & Clark.....	34,785	28.57	993,938	180,646	7.32	1,322,191
Liberty.....	250	29.00	7,250	400,848	7.23	2,897,821
Lincoln.....	3,812	31.21	118,990	29,995	16.28	488,395
Madison.....	81,498	29.03	2,365,550	21,860	7.20	157,390
McCone.....				791,076	8.57	6,777,635
Meagher.....	40,369	23.74	958,289	65,053	5.26	342,160
Mineral.....	754	36.64	27,625	4,571	22.48	102,760
Missoula.....	29,021	47.43	1,376,363	41,187	13.94	574,176
Musselshell.....				193,608	5.73	1,110,104
Park.....	64,662	38.09	2,462,711	123,132	10.50	1,292,903
Petroleum.....	11,286	21.56	243,297	275,182	7.14	1,965,800
Phillips.....	46,859	14.12	661,452	289,569	8.09	2,342,839
Pondera.....	74,767	29.37	2,196,099	454,825	8.42	3,828,371
Powder River.....				366,355	6.96	2,548,377
Powell.....	59,818	28.48	1,703,489	27,088	9.91	268,351
Prairie.....				447,675	7.95	3,557,083
Ravalli.....	98,012	33.44	3,278,019			
Richland.....	29,563	29.22	863,975	455,759	8.04	3,666,486
Roosevelt.....	1,774	13.90	24,667	115,868	10.46	4,352,815
Rosebud.....	24,890	28.78	716,407	590,654	4.73	2,791,783
Sanders.....	11,492	15.36	176,523	59,721	11.03	658,737
Sheridan.....				552,047	12.14	6,699,750
Silver Bow.....	7,590	17.43	132,293	31,941	7.65	244,225
Stillwater.....	24,540	46.40	1,138,642	329,192	4.00	1,318,754
Sweet Grass.....	45,139	39.50	1,783,008	133,986	5.01	671,515
Teton.....	12,782	25.41	324,801	155,550	11.98	5,457,808
Toole.....				454,418	7.00	3,180,926
Treasure.....	15,891	43.49	691,150	138,559	8.94	1,238,620
Valley.....	22,289	15.14	337,514	847,811	7.21	6,115,930
Wheatland.....	34,379	24.71	849,751	454,479	5.86	2,666,706
Wibaux.....				177,447	11.48	2,037,306
Yellowstone.....	102,477	63.32	6,488,852	588,418	4.10	2,409,756
THE STATE.....	1,158,734	\$34.66	\$50,568,691	17,648,924	\$ 8.97	\$158,229,389

IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1936

Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands			
	Acres	Av. Value	Value	Acres	Av. Value	Value	
Beaverhead	54,663	\$19.07	\$1,042,168	140,784	\$10.66	\$1,500,779	
Big Horn	36,809	26.86	988,734	206,107	3.55	732,098	
Blaine	12,999	21.18	910,720	227,227	7.66	1,741,380	
Broadwater	33,480	33.67	1,427,266	78,841	8.62	679,888	
Carbon	70,892	57.94	4,107,644	71,710	9.48	679,962	
Carter	—	—	—	346,085	6.93	2,397,108	
Cascade	27,388	22.08	604,631	485,484	15.11	7,334,003	
Chouteau	8,794	16.86	148,274	1,284,498	7.56	9,709,351	
Custer	13,106	46.96	615,407	475,000	5.79	2,750,385	
Daniels	1,062	17.76	18,860	353,132	12.47	4,405,297	
Dawson	—	840	33.45	555,247	10.06	5,590,077	
Deer Lodge	25,357	34.64	878,445	28,175	5.01	141,380	
Fallon	—	—	—	372,952	6.71	2,502,221	
Fergus	—	7,494	35.50	266,060	913,412	14.93	13,634,417
Flathead	—	—	—	109,923	33.54	3,686,510	
Gallatin	117,897	44.54	5,251,630	183,445	18.27	3,352,085	
Garfield	906	17.71	16,045	448,522	6.38	2,861,845	
Glacier	8,143	19.56	159,235	105,835	8.77	928,382	
Golden Valley	1,982	24.97	49,483	289,921	4.99	1,447,383	
Granite	22,570	37.29	841,531	—	—	—	
Hill	2,344	28.50	66,802	1,061,389	8.07	8,569,204	
Jefferson	28,833	21.45	618,332	—	—	—	
Judith Basin	6,180	30.17	186,425	391,651	18.54	7,260,980	
Lake	70,690	32.22	2,277,380	117,782	14.80	1,743,201	
Lewis & Clark	34,785	28.50	991,373	161,935	7.35	1,190,222	
Liberty	250	29.00	7,250	398,240	7.19	2,863,997	
Lincoln	3,772	31.66	119,430	28,770	16.34	470,240	
Madison	81,293	28.97	2,355,295	20,577	7.30	150,165	
McCone	—	—	—	813,498	8.58	6,977,675	
Meagher	40,198	23.55	946,635	64,802	5.20	336,949	
Mineral	689	37.12	25,575	4,461	23.15	103,285	
Missoula	26,206	50.99	1,336,332	38,435	11.03	539,518	
Musselshell	—	—	—	180,731	5.94	1,073,590	
Park	63,302	38.21	2,422,032	113,981	8.41	959,075	
Petroleum	11,134	21.63	240,880	279,762	7.12	1,994,745	
Phillips	45,297	13.91	629,317	248,585	6.48	1,611,210	
Pondera	73,340	30.21	2,215,254	451,872	8.47	3,828,477	
Powder River	—	—	—	367,078	6.95	2,551,200	
Powell	53,417	31.37	1,675,555	32,543	8.22	267,519	
Prairie	—	—	—	306,898	8.24	2,529,982	
Ravalli	96,768	33.35	3,227,550	—	—	—	
Richland	30,083	28.87	868,520	453,806	8.04	3,648,296	
Roosevelt	1,595	15.65	24,967	415,365	9.38	3,896,482	
Rosebud	24,389	28.91	705,166	567,018	4.70	2,664,437	
Sanders	11,802	15.41	181,895	44,434	12.24	543,780	
Sheridan	—	—	—	549,972	12.12	6,665,561	
Silver Bow	7,387	17.36	128,233	31,735	7.63	242,022	
Stillwater	24,223	47.41	1,148,279	324,427	4.00	1,297,377	
Sweet Grass	43,731	39.12	1,710,553	126,102	5.01	631,868	
Teton	12,396	25.26	313,138	457,756	11.76	5,385,465	
Toole	—	—	—	450,125	7.00	3,150,875	
Treasure	15,141	45.48	688,645	141,531	8.89	1,257,525	
Valley	22,695	15.20	344,874	794,658	7.41	5,885,226	
Wheatland	34,588	24.30	840,463	431,419	5.83	2,515,354	
Wibaux	—	—	—	177,947	11.52	2,050,480	
Yellowstone	12,046	63.05	6,433,585	571,623	4.12	2,353,256	
THE STATE	1,443,046	34.50	49,783,973	17,297,214	8.86	153,283,789	
1927	1,488,463	\$48.89	\$72,771,521	19,251,184	\$13.16	\$253,459,696	
1928	1,469,925	49.09	72,161,272	19,137,431	13.19	252,489,094	
1929	1,530,915	47.08	72,075,434	19,333,717	13.01	251,506,586	
1930	1,511,301	46.48	70,239,707	19,129,606	12.98	248,223,303	
1931	1,509,517	42.09	63,541,541	18,698,215	11.42	213,529,203	
1932	1,503,968	38.59	59,409,092	18,415,191	10.42	191,970,136	
1933	1,463,575	35.36	51,755,114	17,969,259	9.62	172,604,499	
1934	1,457,361	34.90	50,863,671	17,915,096	9.47	169,704,630	
1935	1,458,734	34.66	50,568,694	17,648,924	8.97	158,229,389	
1936	1,443,046	34.50	49,783,973	17,297,214	8.86	153,283,789	

GRAZING LANDS AND STATE LANDS—1935

Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	842,777	\$1.98	\$ 1,669,257	4,735	\$1.94	\$ 9,174
Big Horn.....	760,946	2.14	1,625,825	2,030	2.65	5,385
Blaine.....	1,307,695	3.17	4,148,000	6,855	3.42	23,445
Broadwater.....	334,731	3.34	1,118,881	1,055	4.72	4,977
Carbon.....	506,318	3.58	1,811,255	2,841	6.05	17,200
Carter.....	878,781	4.00	3,515,057	.....	.....	.....
Cascade.....	790,436	5.16	4,077,093	14,371	13.11	188,475
Chouteau.....	639,580	4.36	2,784,013	62,104	5.33	330,806
Custer.....	1,372,010	1.84	2,529,949	6,572	2.81	18,442
Daniels.....	173,293	2.88	499,388	34,002	2.69	91,513
Dawson.....	705,203	3.03	2,134,963	19,755	2.33	46,112
Deer Lodge.....	211,237	3.60	760,395	1,120	6.60	7,390
Fallon.....	479,789	1.95	935,238	9,435	1.27	11,995
Fergus.....	1,091,092	3.30	3,604,875	28,022	8.02	224,858
Flathead.....	373,438	4.93	1,841,400	.....	.....	.....
Gallatin.....	603,987	2.76	1,667,802	12,672	8.68	109,980
Garfield.....	1,322,467	3.55	4,694,758	4,453	1.56	6,933
Glacier.....	271,246	5.04	1,367,233	4,241	2.27	9,613
Golden Valley.....	310,915	1.92	596,029	2,793	5.03	14,044
Granite.....	269,730	3.29	886,722	.....	.....	5,424
Hill.....	400,920	4.65	1,866,317	48,634	2.92	141,871
Jefferson.....	353,778	1.79	632,460	7,520	2.62	19,740
Judith Basin.....	340,407	5.43	1,847,755	30,248	10.51	317,975
Lake.....	127,856	5.13	655,465	7,749	11.63	90,140
Lewis & Clark.....	694,691	3.50	2,431,418	25,590	4.42	113,108
Liberty.....	309,972	3.53	1,093,944	(32,230)	1.56	50,405
Lincoln.....	211,642	2.97	627,653	.....	.....	.....
Madison.....	892,434	2.21	1,976,367	7,110	2.35	16,730
McCone.....	417,665	2.32	969,850	5,218	2.79	14,560
Meagher.....	829,960	3.48	2,887,328	5,173	3.59	18,564
Mineral.....	88,965	3.41	303,054	.....	.....	.....
Missoula.....	352,023	2.73	959,556	3,371	7.36	24,820
Musselshell.....	842,988	2.59	2,189,275	2,440	1.39	3,407
Park.....	500,754	3.11	1,559,658	5,271	5.93	31,254
Petroleum.....	377,685	2.58	974,541	1,250	6.51	8,176
Phillips.....	1,240,806	3.26	4,050,910	9,952	1.44	14,318
Pondera.....	133,980	3.34	447,455	16,618	4.35	72,254
Powder River.....	850,216	2.99	2,541,745	11,172	1.31	14,645
Powell.....	613,615	3.79	2,323,602	10,740	5.48	58,845
Prairie.....	500,680	2.18	1,090,774	.....	.....	.....
Ravalli.....	261,335	4.09	1,069,637	.....	.....	.....
Richland.....	639,003	2.63	1,677,524	(5,907)	3.72	(21,965)
Roosevelt.....	323,839	4.75	1,540,268	5,799	3.21	18,590
Rosebud.....	1,597,000	2.02	3,231,817	3,065	3.03	9,290
Sanders.....	304,221	3.01	917,208	5,778	3.64	21,020
Sheridan.....	304,089	3.79	1,153,091	16,708	5.25	8,772
Silver Bow.....	115,231	2.43	279,982	.....	.....	.....
Stillwater.....	489,546	2.98	1,469,704	6,061	1.69	10,230
Sweet Grass.....	628,654	3.33	2,094,126	6,181	4.29	26,487
Teton.....	476,512	3.66	1,743,310	30,716	3.35	102,774
Toole.....	522,926	4.00	2,091,704	12,821	1.23	15,820
Treasure.....	271,214	3.02	820,261	2,240	5.65	12,666
Valley.....	726,710	2.75	2,000,217	15,969	2.97	47,357
Wheatland.....	251,761	3.17	799,087	9,234	3.31	30,610
Wibaux.....	316,444	3.95	1,249,954	2,893	1.90	5,510
Yellowstone.....	541,954	2.37	1,286,284	6,611	5.01	33,130
THE STATE.....	31,097,147	\$3.12	\$ 97,111,334	539,188	\$4.74	\$2,557,782

GRAZING LANDS AND STATE LANDS—1936

Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	844,269	\$2.00	\$ 1,691,977	2,273	\$ 2.80	\$ 6,367
Big Horn.....	775,630	1.60	1,243,528	4,110	1.99	8,178
Blaine.....	1,253,476	3.17	3,975,525	4,870	3.68	17,935
Broadwater.....	360,390	3.07	1,106,152	1,477	5.80	8,571
Carbon.....	505,555	3.58	1,809,425	1,960	6.25	12,250
Carter.....	889,976	4.00	3,559,899	.....	.....	.....
Cascade.....	797,508	5.14	4,100,995	13,502	13.52	181,581
Chouteau.....	642,934	4.32	2,777,087	55,501	4.32	280,329
Custer.....	1,371,945	1.86	2,550,188	4,850	3.49	16,908
Daniels.....	162,136	2.88	466,631	32,103	2.89	92,875
Dawson.....	709,380	3.04	2,159,294	20,033	2.41	48,256
Deer Lodge.....	196,607	3.66	719,548	1,120	6.60	7,390
Fallon.....	481,191	1.95	938,229	7,830	1.19	9,360
Fergus.....	1,108,899	2.48	2,751,839	30,974	7.88	244,105
Flathead.....	381,323	4.82	1,838,730	.....	.....	.....
Gallatin.....	607,239	2.74	1,665,043	12,274	8.27	101,605
Garfield.....	1,152,541	3.19	3,676,705	4,134	2.08	8,598
Glacier.....	271,631	5.05	1,371,811	3,247	2.10	6,819
Golden Valley.....	329,524	1.92	633,459	2,793	5.19	14,503
Granite.....	269,994	3.29	887,314	.....	.....	6,506
Hill.....	396,549	4.19	1,659,781	52,221	2.57	134,350
Jefferson.....	354,943	1.78	632,630	7,630	2.47	18,825
Judith Basin.....	342,000	5.44	1,860,115	29,299	10.11	296,275
Lake.....	154,548	6.01	929,475	7,557	10.62	80,245
Lewis & Clark.....	702,488	3.32	2,332,546	26,711	3.10	82,804
Liberty.....	322,872	3.50	1,129,869	33,234	1.69	56,230
Lincoln.....	208,224	3.01	626,031	.....	.....	.....
Madison.....	873,307	2.19	1,915,931	10,246	2.27	23,224
McCone.....	417,302	2.32	969,360	4,578	2.68	12,270
Meagher.....	833,179	3.48	2,897,877	4,853	3.55	17,246
Mineral.....	77,450	3.80	294,604	.....	.....	.....
Missoula.....	354,782	2.72	965,410	2,481	7.52	18,676
Musselshell.....	863,519	2.59	2,235,261	1,800	1.76	3,162
Park.....	512,636	2.45	1,257,033	5,271	4.68	24,682
Petroleum.....	385,965	2.57	995,024	931	5.02	4,674
Phillips.....	1,001,042	2.59	2,589,959	8,982	1.32	11,831
Pondera.....	139,819	3.37	470,788	18,150	4.25	77,156
Powder River.....	880,800	2.96	2,610,695	11,172	1.43	15,945
Powell.....	643,119	3.80	2,430,857	8,908	5.61	49,979
Prairie.....	328,316	2.17	712,734	.....	.....	.....
Ravalli.....	269,208	4.01	1,080,382	.....	.....	.....
Richland.....	643,190	2.63	1,687,062	.....	.....	.....
Roosevelt.....	323,957	4.30	1,393,182	5,319	3.07	16,331
Rosebud.....	1,621,658	2.00	3,244,085	3,173	2.93	9,290
Sanders.....	321,480	3.23	1,038,110	5,583	3.58	20,010
Sheridan.....	301,144	3.78	1,140,592	16,341	5.24	85,612
Silver Bow.....	116,280	2.53	294,015	.....	.....	.....
Stillwater.....	499,846	2.98	1,490,232	5,901	1.86	11,002
Sweet Grass.....	629,963	3.28	2,065,208	6,496	5.19	33,734
Teton.....	483,621	3.60	1,740,566	32,229	3.34	107,750
Toole.....	535,018	4.00	2,140,072	12,516	1.34	16,807
Treasure.....	273,963	3.02	828,540	2,240	5.65	12,665
Valley.....	653,637	2.74	1,792,039	13,368	3.30	44,084
Wheatland.....	248,034	3.17	786,953	8,912	3.31	29,541
Wibaux.....	315,838	3.91	1,235,940	1,926	2.94	5,655
Yellowstone.....	506,987	2.31	1,170,926	6,611	5.01	33,130
THE STATE.....	30,648,832	\$3.02	\$ 92,567,263	557,690	\$ 4.35	\$2,425,321
1927.....	30,176,096	\$4.62	\$139,416,266	756,692	\$ 6.04	\$4,567,951
1928.....	29,956,934	4.62	138,291,166	851,016	5.57	4,742,130
1929.....	30,380,702	4.58	139,053,596	880,541	5.61	4,943,686
1930.....	30,490,074	4.54	138,572,657	894,733	5.48	4,906,298
1931.....	30,345,455	4.05	122,963,107	844,433	5.10	4,306,621
1932.....	30,137,480	3.68	110,951,379	824,599	4.55	3,793,871
1933.....	30,533,556	3.29	100,742,575	772,064	4.35	3,354,977
1934.....	30,848,497	3.23	99,501,544	603,768	4.66	2,813,246
1935.....	31,097,147	3.12	97,111,334	539,188	4.74	2,557,782
1936.....	30,648,832	3.02	92,567,263	557,690	4.35	2,425,321

**ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS,
TIMBER LANDS—1935**

Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands			Improvements	Timber Lands		
	Acres	Av. Value	Value		Acres	Av. Value	Value
Beaverhead....	1,046,955	\$ 4.09	\$ 4,283,900	\$ 1,228,005	.....	.....	.....
Big Horn.....	1,014,487	3.94	3,997,840	645,029	.....	.....	.....
Blaine.....	1,579,655	4.31	6,814,980	981,100	.....	.....	.....
Broadwater....	461,586	6.49	2,994,291	603,880	.....	.....	.....
Carbon.....	651,186	10.19	6,639,950	1,139,223	2,085	\$ 8.00	\$ 16,710
Carter.....	1,230,700	4.89	6,023,524	724,488	.....	.....	.....
Cascade.....	1,326,227	9.22	12,230,713	1,394,868	.....	.....	.....
Chouteau.....	1,991,330	6.52	12,975,223	1,462,802	.....	.....	.....
Custer.....	1,867,718	3.17	5,923,323	1,010,296	.....	.....	.....
Daniels.....	571,354	8.97	5,129,161	642,475	.....	.....	.....
Dawson.....	1,284,370	6.11	7,852,732	883,958	.....	.....	.....
Deer Lodge.....	266,183	6.73	1,790,320	290,690	.....	.....	.....
Fallon.....	862,247	4.00	3,449,174	663,740	.....	.....	.....
Fergus.....	1,949,551	8.63	16,820,336	2,089,537	.....	.....	.....
Flathead.....	484,005	11.42	5,527,785	1,378,105	271,287	12.82	3,479,025
Gallatin.....	920,879	11.35	10,456,287	1,887,600	.....	.....	.....
Garfield.....	1,798,568	4.48	8,063,503	385,230	.....	.....	.....
Glacier.....	390,359	6.32	2,467,173	1,205,625	.....	.....	.....
Golden Valley....	617,422	3.52	2,175,171	172,718	.....	.....	.....
Granite.....	293,019	5.98	1,752,124	436,428	36,267	3.34	121,245
Hill.....	1,520,676	7.70	11,704,589	472,075	.....	.....	.....
Jefferson.....	390,662	3.26	1,274,578	500,708	.....	.....	.....
Judith Basin....	768,780	12.52	9,622,725	845,620	.....	.....	.....
Lake.....	322,359	14.85	4,786,175	947,685	97,136	7.75	752,780
Lewis & Clark....	935,712	5.19	4,860,655	1,417,462	15,967	8.14	129,949
Liberty.....	711,070	5.69	4,049,420	151,920	.....	.....	.....
Lincoln.....	245,349	5.03	1,235,038	527,270	273,287	11.02	3,012,302
Madison.....	1,002,902	4.50	4,516,037	783,195	.....	.....	.....
McCone.....	1,213,959	6.39	7,762,045	358,247	.....	.....	.....
Meagher.....	940,555	4.47	4,206,341	662,915	.....	.....	.....
Mineral.....	94,290	4.60	433,439	246,118	39,268	8.48	333,040
Missoula.....	425,602	6.92	2,934,915	1,149,604	425,347	5.58	2,375,461
Musselshell....	1,039,036	3.18	3,302,786	576,435	.....	.....	.....
Park.....	693,819	7.71	5,346,426	1,135,070	25,000	3.60	90,000
Petroleum.....	665,403	4.79	3,191,814	218,540	.....	.....	.....
Phillips.....	1,587,186	4.45	7,069,519	391,278	.....	.....	.....
Pondera.....	680,190	9.62	6,544,179	1,113,203	.....	.....	.....
Powder River....	1,227,743	4.16	5,104,767	586,185	.....	.....	.....
Powell.....	711,261	6.12	4,354,287	841,842	89,302	7.58	676,815
Prairie.....	948,355	4.90	4,647,857	694,893	.....	.....	.....
Ravalli.....	359,347	12.10	4,347,656	1,618,145	66,328	11.81	783,452
Richland.....	1,124,325	5.52	6,207,985	794,470	.....	.....	.....
Roosevelt.....	747,380	7.94	5,936,340	791,775	.....	.....	.....
Rosebud.....	2,215,609	3.05	6,749,297	750,488	.....	.....	.....
Sanders.....	381,212	4.65	1,773,488	497,685	154,813	10.79	1,670,324
Sheridan.....	872,844	9.10	7,940,562	1,292,580	.....	.....	.....
Silver Bow.....	154,762	4.24	656,500	353,420	.....	.....	.....
Stillwater.....	849,339	4.62	3,927,330	943,720	.....	.....	.....
Sweet Grass....	813,960	5.62	4,575,136	905,472	.....	.....	.....
Teton.....	975,560	7.82	7,628,693	1,346,266	.....	.....	.....
Toole.....	990,165	5.34	5,288,450	356,972	.....	.....	.....
Treasure.....	427,904	6.46	2,762,696	187,475	.....	.....	.....
Valley.....	1,612,779	5.27	8,501,018	1,262,508	.....	.....	.....
Wheatland.....	749,853	5.80	4,346,154	495,382	.....	.....	.....
Wibaux.....	496,784	6.63	3,292,770	501,455	.....	.....	.....
Yellowstone....	1,239,460	8.24	10,218,022	3,315,754	.....	.....	.....
THE STATE.....	50,743,993	\$ 6.08	\$308,467,199	\$49,069,629	1,496,087	\$ 8.98	\$13,441,103

**ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS,
TIMBER LANDS—1936**

Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands		Improvements	Timber Lands		
	Acres	Avg. Value		Acres	Avg. Value	Value
Beaverhead.....	1,041,989	\$ 4.07	\$ 4,241,291	\$ 1,125,906	.....	.....
Big Horn.....	1,022,656	2.91	2,972,538	467,880	.....	.....
Blaine.....	1,528,572	4.35	6,645,560	866,230	.....	.....
Broadwater.....	474,191	6.16	2,921,877	569,730	.....	.....
Carbon.....	650,117	10.17	6,609,281	1,091,857	2,085	\$ 8.00
Carter.....	1,236,061	4.82	5,957,007	701,783	.....	.....
Cascade.....	1,323,882	9.23	12,221,210	1,233,707	.....	.....
Chouteau.....	1,991,727	6.48	12,915,041	1,333,486	.....	.....
Custer.....	1,864,901	3.18	5,932,888	974,896	.....	.....
Daniels.....	548,433	9.09	4,983,663	628,085	.....	.....
Dawson.....	1,285,500	6.09	7,825,732	911,118	.....	.....
Deer Lodge.....	251,259	6.95	1,746,763	326,190	.....	.....
Fallon.....	861,973	4.00	3,449,810	619,570	.....	.....
Fergus.....	2,060,779	8.20	16,896,421	1,951,777	.....	.....
Flathead.....	491,246	11.25	5,525,240	1,172,515	264,975	12.85
Gallatin.....	920,855	11.26	10,370,363	1,877,190	.....	.....
Garfield.....	1,606,103	4.09	6,563,193	318,438	.....	.....
Glacier.....	388,856	6.34	2,466,247	805,830	.....	.....
Golden Valley.....	624,220	3.44	2,144,828	164,458	.....	.....
Granite.....	292,564	5.93	1,735,351	428,922	36,374	3.34
Hill.....	1,512,503	6.90	10,430,137	501,046	.....	.....
Jefferson.....	391,406	3.24	1,269,787	393,788	.....	.....
Judith Basin.....	769,130	12.49	9,603,795	813,005	.....	.....
Lake.....	350,577	14.35	5,030,301	1,012,871	68,052	5.65
Lewis & Clark.....	925,919	4.96	4,596,945	1,075,401	15,967	8.14
Liberty.....	754,596	5.38	4,057,346	151,930	.....	.....
Lincoln.....	240,766	5.05	1,215,701	313,335	267,496	11.12
Madison.....	985,423	4.51	4,444,615	779,305	.....	.....
McCone.....	1,335,378	6.44	7,959,305	355,410	.....	.....
Meagher.....	943,032	4.45	4,198,707	591,906	.....	.....
Mineral.....	82,600	5.13	423,464	72,535	42,894	8.11
Missoula.....	421,904	6.78	2,859,936	1,101,789	421,229	5.59
Musselshell.....	1,046,050	3.17	3,312,013	470,426	.....	.....
Park.....	695,280	6.71	4,662,822	1,332,880	25,000	2.88
Petroleum.....	677,792	4.77	3,235,323	211,375	.....	.....
Phillips.....	1,303,909	3.71	4,842,317	457,560	.....	.....
Pondera.....	683,181	9.65	6,591,675	1,116,549	.....	.....
Powder River.....	1,259,050	4.11	5,177,840	577,680	.....	.....
Powell.....	737,987	6.00	4,423,910	390,660	59,678	8.92
Prairie.....	635,214	5.10	3,242,716	578,053	.....	.....
Ravalli.....	365,976	11.77	4,307,932	1,614,754	60,079	11.61
Richland.....	1,127,079	5.50	6,203,878	788,720	.....	.....
Roosevelt.....	746,236	7.14	5,330,962	775,270	.....	.....
Rosebud.....	2,216,238	2.99	6,622,978	677,193	.....	.....
Sanders.....	383,299	4.65	1,783,795	407,000	151,822	10.71
Sheridan.....	867,457	9.10	7,891,765	1,272,557	.....	.....
Silver Bow.....	155,402	4.27	664,270	360,865	.....	.....
Stillwater.....	854,397	4.62	3,946,890	936,228	.....	.....
Sweet Grass.....	806,292	5.51	4,441,363	855,535	.....	.....
Teton.....	986,002	7.65	7,546,919	1,310,057	.....	.....
Toole.....	997,659	5.32	5,307,754	317,449	.....	.....
Treasure.....	432,875	6.44	2,787,375	182,485	.....	.....
Valley.....	1,984,358	5.43	8,066,223	1,166,352	.....	.....
Wheatland.....	722,953	5.77	4,172,311	455,942	.....	.....
Wibaux.....	495,711	6.64	3,292,075	481,165	.....	.....
Yellowstone.....	1,187,267	8.42	9,990,897	2,698,473	.....	.....
THE STATE.....	49,946,782	\$ 5.97	\$298,060,346	\$45,167,117	1,415,651	\$ 8.95
						\$12,667,878

1927.....	51,672,435	\$ 9.10	\$470,215,634	\$58,520,167	1,417,268	\$14.40	\$20,409,748
1928.....	61,415,305	9.10	467,683,662	57,030,616	1,628,385	12.68	20,645,612
1929.....	52,125,875	8.97	467,579,302	57,689,445	1,326,487	14.38	19,080,708
1930.....	52,025,714	8.88	461,914,863	56,964,576	1,279,790	14.23	18,213,062
1931.....	51,397,620	7.87	404,340,472	56,275,532	1,474,206	11.27	16,628,855
1932.....	50,891,238	7.19	366,124,573	54,479,894	1,422,101	10.97	15,603,454
1933.....	50,738,454	6.48	328,457,165	50,044,617	1,603,470	8.96	14,361,849
1934.....	50,824,722	6.35	322,883,091	49,501,129	1,468,270	9.27	13,610,054
1935.....	50,743,993	6.08	\$308,467,199	49,069,629	1,496,087	8.98	13,441,103
1936.....	49,946,782	5.97	\$298,060,346	45,167,117	1,415,651	8.95	12,667,878

WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1935

Tax Levies Extended Against 30% of Assessed Value

	Waste Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....							
Big Horn.....	265						83,199
Blaine.....							
Broadwater.....				874	31.61	27,628	86,335
Carbon.....							
Carter.....							
Cascade.....				12,078	121.86	1,471,894	17,580,808
Chouteau.....							
Custer.....							80,000
Daniels.....							
Dawson.....							
Deer Lodge.....				1,720	37.38	64,285	8,743,573
Fallon.....							80,130
Fergus.....							225,826
Flathead.....							760,145
Gallatin.....							
Garfield.....	107,911	1.77	191,002	4,519	13.74	62,105	2,161,455
Glacier.....							
Golden Valley.....				49	3.16	1,547	68,650
Granite.....	17,200	2.00	34,533	567	24.13	13,679	75,218
Hill.....				1,087	37.51	40,769	33,430
Jefferson.....							
Judith Basin.....	136			452	22.44	10,166	190,650
Lake.....				18	254.17	4,575	117,550
Lewis & Clark.....				14,705	10.82	159,080	586,379
Liberty.....							
Lincoln.....				54	19.09	1,031	76,350
Madison.....							
McCone.....				4,112	29.84	122,710	1,089,663
Meagher.....							230,332
							6,300
Mineral.....							
Missoula.....				1,223	70.13	85,769	1,472,198
Musselshell.....							97,195
Park.....	134,354*	2.54	341,635				940
Petroleum.....				132	19.74	2,606	
Phillips.....							
Pondera.....							201,920
Powder River.....	3,469						98,096
Powell.....	122						
Prairie.....							
Ravalli.....							
Richland.....							433,331
Roosevelt.....							177,655
Rosebud.....							49,100
Sanders.....	62,333	1.47	91,380	2,044	40.76	83,307	1,882,700
Sheridan.....							
Silver Bow.....				468	25.37	11,872	322,597
Stillwater.....	14,816	.52	7,734				
Sweet Grass.....				2,720	57.87	157,405	1,550,875
Toole.....							
				596	179.95	794	130,130
Teton.....							24,020
Treasure.....							
Valley.....							
Wheatland.....				352	19.55	6,884	323,513
Wibaux.....							301,617
Yellowstone.....	16,941	1.95	33,094				
				301	155.54	46,819	1,736,772
THE STATE.....	357,547	1.96	699,378	50,108	50.34	2,522,366	41,748,156

*Unclassified

WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1936
Tax Levies Extended Against 30% of Assessed Value

	Waste Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....							\$ 33,994
Big Horn.....	389			9	\$ 10,00	\$ 90	97,250
Blaine.....							34,045
Broadwater.....							
Carbon.....	2,293						
Carter.....							
Cascade.....				10,488	107.17	1,123,972	10,188,985
Chouteau.....							193,606
Custer.....							\$ 0,000
Daniels.....							
Dawson.....							
Deer Lodge.....				1,674	36.19	60,425	8,384,667
Fallon.....							47,256
Fergus.....							234,863
Flathead.....							322,825
Gallatin.....							
Garfield.....	176,606	1.59	280,864	4,885	8.87	43,355	664,453
Glacier.....							
Golden Valley.....				48	18.17	872	22,160
Granite.....	17,200	2.00	34,533	527	18.67	9,840	26,165
Hill.....				987	35.70	35,232	38,430
Jefferson.....							
Judith Basin.....	136			500	23.13	11,565	127,730
Lake.....				18	254.17	4,575	87,050
Lewis & Clark.....				14,705	10.82	159,080	586,379
Liberty.....							59,596
Lincoln.....					259	43.72	11,325
Madison.....					4,112		126,980
McCone.....							9,800
Meagher.....							38,233
Mineral.....							6,300
Missoula.....							
Musselshell.....				599	106.20	63,613	1,012,065
Park.....	119,480*	2.14	255,168	22	85.91	1,890	33,525
Petroleum.....				181	11.91	2,156	77,160
Phillips.....							
Pondera.....							106,950
Powder River.....	3,715						67,823
Powell.....	122						
Prairie.....				270	5.51	1,488	27,500
Ravalli.....							
Richland.....							403,149
Roosevelt.....							176,300
Rosebud.....							34,704
Sanders.....	62,333	1.47	91,380	1,718	34.77	59,740	675,917
Sheridan.....					424	24.76	10,499
Silver Bow.....					1,975	57.85	114,255
Stillwater.....	14,872	.50	7,457				369,130
Sweet Grass.....							95,860
Teton.....					584	.41	15,890
Toole.....							258,088
Treasure.....							
Valley.....							204,168
Wheatland.....							114,650
Wibaux.....							
Yellowstone.....	16,795	1.95	32,721	301	155.54	46,819	1,736,772
Public Utilities.....					9,089	127.14	1,155,699
THE STATE.....	413,941	1.70	702,123	56,072	52.60	2,949,584	57,999,934

1927.....	172,840	\$2.29	\$396,722	67,717	\$ 56.99	\$3,859,264	\$42,394,874
1928.....	293,139	3.29	964,062	70,310	68.91	4,845,063	41,842,736
1929.....	277,622	3.08	854,492	71,693	51.30	3,678,159	44,034,321
1930.....	279,951	3.05	852,464	68,984	52.01	3,588,046	49,991,270
1931.....	461,934	2.69	1,242,997	55,552	66.35	3,646,840	47,840,225
1932.....	332,176	2.52	837,426	53,751	56.18	3,019,740	47,431,282
1933.....	360,542	2.51	906,041	53,845	56.18	2,795,406	43,546,199
1934.....	350,015	2.19	768,411	51,267	53.90	2,762,972	44,428,425
1935.....	351,547	1.96	699,378	50,108	50.34	2,522,366	41,748,156
1936.....	413,941	1.70	702,123	56,072	52.60	2,949,584	57,999,934

*Unclassified

REPORT OF STATE BOARD OF EQUALIZATION

PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1935

Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations
and 30% of Assessed Value of Improvements

	Patented Mining Claims				Mineral Reservations		
	Acres	Avg. Value	Value	Improvements	Acres	Avg. Value	Value
Beaverhead.....	9,144	\$4.06	\$ 37,147	.....	.....	.....	.....
Big Horn.....	.....	.....	.....	.....	8,626	\$.49	\$ 4,241
Blaine.....	92	20.00	1,840	300	.....	.....	.....
Broadwater.....	7,293	4.42	32,245	11,145	.....	.....	.....
Carbon.....	10,120	20.00	202,406	.....	2,661	5.39	14,358
Carter.....	.....	.....	.....	.....	1,720	.25	430
Cascade.....	6,083	5.10	31,018	.....	17,447	.50	8,723
Chouteau.....	.....	.....	.....	.....	139,310	.30	41,771
Daniels.....	.....	.....	.....	.....	.....	.....	.....
Dawson.....	.....	.....	.....	.....	116,804	.25	29,199
Deer Lodge.....	9,067	37.29	33,810	.....	450	.50	225
Fallon.....	.....	.....	.....	.....	110,048	.25	27,512
Fergus.....	3,166	5.06	16,019	4,070	2,159	1.50	3,238
Flathead.....	.....	.....	.....	.....	8,765	1.00	8,765
Gallatin.....	.....	.....	.....	.....	3,227	.25	805
Garfield.....	.....	.....	.....	.....	28,475	.25	7,120
Glacier.....	.....	.....	.....	.....	.....	.....	.....
Golden Valley.....	640	19.52	12,490	.....	86,983	.33	28,994
Granite.....	15,995	4.49	71,841	54,300	688	.41	284
Hill.....	.....	.....	.....	.....	.....	.....	.....
Jefferson.....	37,551	4.35	163,521	189,210	800	.50	400
Judith Basin.....	4,208	6.95	29,237	60,525	27,530	.50	13,769
Lake.....	.....	.....	.....	.....	.....	.....	.....
Lewis & Clark.....	20,970	4.28	89,750	141,735	8,200	.52	4,256
Liberty.....	590	5.00	2,950	.....	.....	.....	.....
Lincoln.....	4,744	3.66	17,390	38,200	2,227	.65	1,445
Madison.....	18,199	4.41	80,304	81,060	17,728	.25	4,481
McCone.....	.....	.....	.....	.....	39,867	.30	11,964
Meagher.....	2,634	4.97	13,082	.....	13,871	.25	3,467
Mineral.....	4,577	4.47	20,450	.....	7,808	1.00	7,803
Missoula.....	2,866	4.51	12,912	12,145	34,312	1.00	34,312
Musselshell.....	3,652	65.72	240,041	.....	85,668	.50	42,837
Park.....	6,803	4.24	28,825	.....	6,429	.25	1,607
Petroleum.....	.....	.....	.....	.....	690	.46	320
Phillips.....	1,609	5.00	8,045	18,400	.....	.....	.....
Pondera.....	40	16.20	648	.....	.....	.....	.....
Powder River.....	.....	.....	.....	.....	111,358	.25	28,115
Powell.....	14,049	2.85	40,097	11,260	458	.64	295
Prairie.....	.....	.....	.....	.....	129,736	.25	32,589
Ravalli.....	.....	.....	.....	.....	.....	.....	.....
Richland.....	.....	.....	.....	.....	55,922	.25	13,981
Roosevelt.....	.....	.....	.....	.....	.....	.....	.....
Rosebud.....	.....	.....	.....	.....	239,589	.25	59,897
Sanders.....	1,688	4.97	8,385	2,750	2,157	1.00	2,157
Sheridan.....	363	20.00	7,260	.....	.....	.....	.....
Silver Bow.....	40,627	4.10	166,730	2,803,460	280	.....	.....
Stillwater.....	808	6.41	5,183	975	20,644	.25	5,163
Sweet Grass.....	.....	.....	.....	.....	42,083	.25	10,521
Teton.....	.....	.....	.....	.....	.....	.....	.....
Toole.....	.....	.....	.....	.....	.....	.....	.....
Treasure.....	.....	.....	.....	.....	1,895	.25	474
Valley.....	.....	.....	.....	.....	.....	.....	.....
Wheatland.....	.....	.....	.....	.....	17,174	.25	4,293
Wibaux.....	.....	.....	.....	.....	41,343	.25	10,325
Yellowstone.....	.....	.....	.....	.....	12,543	.25	3,135
THE STATE.....	227,578	\$6.04	\$1,373,626	\$3,429,535	1,447,675	\$.33	\$ 473,271

PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1936

TAX LEVIES EXTENDED AGAINST 100% OF ASSESSED VALUE OF CLAIMS AND RESERVATIONS AND 30% OF ASSESSED VALUE OF IMPROVEMENTS

	PATENTED MINING CLAIMS				MINERAL RESERVATIONS		
	Acres	Avg. Value	Value	Improvements	Acres	Avg. Value	Value
Beaverhead.....	\$ 9,615	\$ 4.07	\$ 39,129	.....	8,626	\$.49	\$ 4,241
Big Horn.....	74	20.00	1,480	200	.....	.....	.....
Blaine.....	7,492	4.39	32,874	32,395	618	.25	155
Broadwater.....	10,280	20.00	205,606	.....	2,661	5.39	14,358
Carter.....	6,219	5.06	31,455	53,574	1,720	.25	430
Cascade.....	.....	.....	.....	.....	7,372	.50	3,687
Chouteau.....	.....	.....	.....	.....	.....	.....	.....
Custer.....	.....	.....	.....	.....	.....	.....	.....
Daniels.....	.....	.....	.....	.....	139,310	.30	41,771
Dawson.....	9,038	3.72	33,700	.....	117,355	.25	29,336
Deer Lodge.....	.....	.....	.....	.....	449	.50	225
Fallon.....	.....	.....	.....	.....	106,702	.25	26,698
Fergus.....	3,743	4.56	17,066	4,245	2,198	1.56	3,438
Flathead.....	.....	.....	.....	.....	8,765	1.00	8,765
Gallatin.....	.....	.....	.....	.....	3,227	.25	805
Garfield.....	.....	.....	.....	.....	28,486	.25	7,122
Glacier.....	.....	.....	.....	.....	.....	.....	.....
Golden Valley.....	640	19.52	12,490	.....	87,992	.33	29,326
Granite.....	16,090	4.46	71,670	58,380	688	.41	284
Hill.....	.....	.....	.....	.....	.....	.....	.....
Jefferson.....	38,642	4.41	170,478	206,625	800	.50	400
Judith Basin.....	32,500	.90	29,247	69,745	27,530	.50	13,769
Lake.....	.....	.....	.....	.....	.....	.....	.....
Lewis & Clark.....	20,970	4.54	95,225	128,360	.....	.....	.....
Liberty.....	590	5.00	2,950	.....	.....	.....	.....
Lincoln.....	4,681	3.62	16,970	31,840	2,066	.66	1,365
Madison.....	17,871	4.63	82,705	83,305	20,857	.25	5,223
McCone.....	2,576	5.08	13,082	.....	40,655	.30	12,204
Meagher.....	.....	.....	.....	.....	13,136	.25	3,283
Mineral.....	5,064	4.57	23,155	4,210	.....	.....	.....
Missoula.....	2,904	4.50	13,047	12,145	34,312	1.00	34,314
Musselshell.....	3,652	65.72	240,041	.....	85,668	.50	42,837
Park.....	6,802	4.22	28,700	96,120	6,949	.25	1,697
Petroleum.....	.....	.....	.....	.....	640	.50	320
Phillips.....	618	10.19	6,302	.....	.....	.....	.....
Pondera.....	.....	.....	648	.....	.....	.....	.....
Powder River.....	.....	.....	.....	.....	115,719	.25	28,915
Powell.....	13,978	2.90	40,501	37,644	458	6.46	295
Prairie.....	.....	.....	.....	.....	16,035	2.04	32,749
Ravalli.....	.....	.....	.....	.....	.....	.....	.....
Richland.....	.....	.....	.....	.....	56,081	.25	14,021
Roosevelt.....	.....	.....	.....	.....	.....	.....	.....
Rosebud.....	.....	.....	.....	.....	239,571	.25	59,893
Sanders.....	1,684	4.97	8,365	950	2,157	1.00	2,157
Sheridan.....	386	18.96	7,320	.....	.....	.....	.....
Silver Bow.....	40,029	4.03	162,415	2,727,150	(280)	.....	.....
Stillwater.....	887	5.25	5,184	900	20,654	.25	5,163
Sweet Grass.....	.....	.....	.....	.....	42,586	.25	10,647
Teton.....	.....	.....	.....	.....	.....	.....	.....
Toole.....	.....	.....	.....	.....	.....	.....	.....
Treasure.....	.....	.....	.....	.....	1,895	.25	474
Valley.....	.....	.....	.....	.....	.....	.....	.....
Wheatland.....	.....	.....	.....	.....	17,174	.25	4,293
Wibaux.....	.....	.....	.....	.....	41,322	.25	10,385
Yellowstone.....	.....	.....	.....	.....	12,543	.25	3,130
THE STATE.....	257,025	\$ 5.41	\$ 1,391,805	\$ 3,547,788	1,315,257	\$.35	\$ 458,175
1927.....	238,776	6.31	1,507,780	3,617,816	2,078,593	.42	870,608
1928.....	239,906	6.43	1,543,856	3,515,681	2,443,578	.52	1,282,608
1929.....	237,298	6.18	1,466,796	3,433,208	2,465,046	.44	1,074,376
1930.....	236,119	6.14	1,449,258	3,774,086	2,521,641	.44	1,113,743
1931.....	237,467	5.97	1,417,726	3,672,749	2,525,895	.43	1,099,130
1932.....	233,606	5.92	1,383,646	3,648,961	2,537,743	.41	1,042,707
1933.....	237,952	5.91	1,406,627	3,289,240	2,253,366	.33	745,383
1934.....	226,383	6.14	1,390,607	3,409,910	1,435,830	.32	465,909
1935.....	227,678	6.04	1,373,626	3,129,535	1,447,675	.33	473,271
1936.....	257,025	5.41	1,391,805	3,547,788	1,315,257	.35	458,175

*Included in patented mining claims.

**TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS
AND IMPROVEMENTS—1935**

	All Lands	City and Town Lots			
	Acres	Av. Value	Value	Lots	Improvements
Beaverhead.....	1,056,099	\$ 4.09	\$ 4,321,047	630,050	\$ 1,290,884
Big Horn.....	1,014,752	3.94	4,002,081	267,951	1,018,490
Blaine.....	1,579,747	4.31	6,816,820	418,085	931,915
Broadwater.....	469,753	6.50	3,054,164	110,330	419,120
Carbon.....	663,391	10.36	6,873,424	873,680	1,912,757
Carter.....	1,230,700	4.89	6,023,954	50,448	168,995
Cascade.....	1,344,388	10.22	13,742,348	9,395,923	20,184,694
Chouteau.....	1,991,330	6.52	12,975,223	271,756	1,060,690
Custer.....	1,867,718	3.19	5,965,094	1,794,405	5,138,940
Daniels.....	571,354	8.97	5,129,161	137,182	755,728
Dawson.....	1,284,370	6.14	7,881,931	961,876	2,986,570
Deer Lodge.....	276,970	6.81	1,888,640	1,828,470	6,773,695
Fallon.....	862,247	4.03	3,476,686	198,495	563,290
Fergus.....	1,952,717	8.62	16,839,593	2,061,190	3,537,209
Flathead.....	755,292	11.94	9,015,575	1,866,755	5,562,540
Gallatin.....	925,398	11.37	10,519,197	1,901,240	6,413,900
Garfield.....	1,906,479	4.33	8,261,625	69,415	91,740
Glacier.....	390,359	6.32	2,467,173	235,694	861,686
Golden Valley.....	618,111	3.59	2,218,202	41,564	121,915
Granite.....	363,048	5.49	1,993,706	123,642	517,194
Hill.....	1,521,763	7.72	11,745,358	1,635,578	4,755,045
Jefferson.....	428,213	3.36	1,438,499	99,770	378,047
Judith Basin.....	773,576	12.52	9,675,897	140,685	473,540
Lake.....	419,513	13.21	5,543,530	659,860	1,074,340
Lewis & Clark.....	987,354	7.63	5,243,690	3,160,540	9,444,650
Liberty.....	711,714	5.78	4,053,401	39,820	148,280
Lincoln.....	523,380	8.15	4,266,175	387,495	806,905
Madison.....	1,025,213	4.61	4,723,532	166,730	605,470
McCone.....	1,213,959	6.40	7,774,009	94,760	149,815
Meagher.....	943,189	4.48	4,222,890	155,993	388,785
Mineral.....	138,135	5.75	794,732	44,535	132,475
Missoula.....	855,033	6.38	5,443,369	4,645,519	10,614,425
Musselshell.....	1,042,688	3.44	3,585,664	250,031	1,199,255
Park.....	859,978	6.76	5,809,433	2,013,922	4,741,451
Petroleum.....	665,534	4.80	3,194,740	56,034	140,462
Phillips.....	1,588,795	4.45	7,077,564	276,114	724,710
Pondera.....	680,230	9.62	6,544,827	328,983	1,191,908
Powder River.....	1,231,211	4.17	5,132,882	15,515	102,435
Powell.....	814,734	6.22	5,071,494	618,582	1,404,982
Prairie.....	948,355	4.94	4,680,446	100,563	505,793
Ravalli.....	425,675	12.05	5,131,108	377,367	1,346,369
Richland.....	1,124,325	5.53	6,221,966	223,107	1,010,890
Roosevelt.....	747,380	7.94	5,936,340	271,447	1,193,050
Rosebud.....	2,215,609	3.07	6,809,194	307,499	904,170
Sanders.....	602,090	6.03	3,629,041	229,566	779,050
Sheridan.....	873,675	9.11	7,959,694	189,258	773,825
Silver Bow.....	198,109	4.95	980,635	9,928,510	22,134,080
Stillwater.....	864,963	4.56	3,946,204	128,448	692,700
Sweet Grass.....	813,960	5.63	4,585,657	245,649	851,915
Teton.....	976,156	7.92	7,735,941	218,369	686,075
Toole.....	992,202	5.37	5,327,703	408,949	1,070,468
Treasure.....	427,904	6.46	2,763,170	63,205	147,920
Valley.....	1,612,779	5.27	8,501,018	736,835	1,905,176
Wheatland.....	750,205	5.81	4,357,331	239,277	962,125
Wibaux.....	496,784	6.65	3,303,095	83,305	307,810
Yellowstone.....	1,256,702	8.20	10,301,070	6,816,585	14,105,465
T <small>H</small> E S <small>T</small> ATE.....	52,875,313	\$ 6.18	\$ 326,976,943	58,596,556	\$ 148,165,813

**TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS
AND IMPROVEMENTS—1936**

	All Lands			City and Town Lots	
	Acres	Avg. Value	Value	Lots	Improvements
Beaverhead.....	1,051,604	\$ 4.07	\$ 4,280,420	635,646	\$ 1,178,478
Big Horn.....	1,023,045	2.91	2,976,779	201,601	759,539
Blaine.....	1,528,655	4.35	6,647,130	428,515	859,425
Broadwater.....	481,683	6.13	2,954,906	107,345	418,995
Carbon.....	664,775	10.30	6,845,955	855,302	1,892,163
Carter.....	1,236,061	4.82	5,957,437	51,335	179,105
Cascade.....	1,340,589	9.98	13,380,324	9,185,416	18,914,187
Chouteau.....	1,991,727	6.48	12,915,041	273,240	894,743
Custer.....	1,864,901	3.20	5,974,659	1,777,291	4,716,634
Daniels.....	548,433	9.09	4,983,663	123,688	715,916
Dawson.....	1,285,500	6.11	7,855,068	947,296	2,474,957
Deer Lodge.....	261,971	7.03	1,841,113	1,825,445	6,748,040
Fallon.....	861,973	4.03	3,476,508	204,920	554,180
Fergus.....	2,064,522	8.19	16,916,925	2,021,223	3,249,491
Flathead.....	756,221	11.82	8,938,560	1,779,230	5,310,700
Gallatin.....	925,740	11.24	10,414,523	1,889,030	6,348,625
Garfield.....	1,782,709	3.84	6,861,179	51,048	106,305
Glacier.....	388,856	6.34	2,466,247	239,038	1,000,787
Golden Valley.....	624,908	3.50	2,187,516	42,844	125,265
Granite.....	362,755	5.44	1,973,134	123,838	525,080
Hill.....	1,513,490	6.91	10,465,369	1,608,450	4,053,925
Jefferson.....	430,048	3.35	1,440,665	92,815	389,550
Judith Basin.....	802,266	12.04	9,658,376	139,800	452,730
Lake.....	418,647	12.94	5,419,316	670,850	1,066,189
Lewis & Clark.....	977,561	5.10	4,981,199	3,101,680	8,579,060
Liberty.....	755,186	5.38	4,060,296	39,655	149,280
Lincoln.....	513,202	8.23	4,221,476	389,915	804,675
Madison.....	1,007,406	4.50	4,532,543	164,840	606,720
McCone.....	1,235,378	6.45	7,971,509	80,030	151,755
Meagher.....	945,608	4.46	4,215,072	158,894	382,410
Mineral.....	130,558	6.09	794,529	54,640	130,065
Missoula.....	846,636	6.29	5,329,215	4,589,699	10,650,705
Musselshell.....	1,049,702	3.42	3,594,891	254,863	1,191,280
Park.....	846,584	5.93	5,022,277	1,736,089	4,163,150
Petroleum.....	677,973	4.77	3,237,799	58,187	126,217
Phillips.....	1,304,527	3.72	4,848,619	250,829	755,740
Pondera.....	683,181	9.65	6,592,323	312,147	1,180,870
Powder River.....	1,262,765	4.12	5,206,755	15,755	101,355
Powell.....	812,035	6.10	4,998,482	614,615	1,414,717
Prairie.....	635,214	5.16	3,275,465	101,795	443,547
Ravalli.....	426,055	11.75	5,005,532	373,399	1,351,763
Richland.....	1,127,079	5.52	6,217,899	221,837	1,008,115
Roosevelt.....	746,236	7.14	5,330,962	270,683	1,120,580
Rosebud.....	2,216,238	3.02	6,682,871	307,840	858,830
Sanders.....	600,856	5.94	3,571,987	211,100	230,640
Sheridan.....	868,267	9.11	7,909,584	182,260	766,315
Silver Bow.....	197,406	4.77	940,940	9,751,250	21,318,785
Stillwater.....	870,156	4.56	3,964,694	129,734	687,926
Sweet Grass.....	806,292	5.51	4,452,010	237,850	806,625
Teton.....	986,586	7.65	7,547,160	228,479	726,370
Toole.....	1,000,009	5.33	5,334,372	434,171	1,110,665
Treasure.....	432,875	6.44	2,787,849	63,745	148,140
Valley.....	1,484,358	5.43	8,066,223	702,947	2,024,168
Wheatland.....	723,300	5.78	4,182,869	230,995	939,695
Wibaux.....	495,711	6.66	3,302,460	81,935	292,250
Yellowstone.....	1,204,363	8.36	10,073,567	6,783,535	14,455,730
Public Utilities.....	9,089	52.60	1,155,669	584,613	2,547,026
THE STATE.....	52,089,471	\$ 6.07	\$ 316,229,911	\$ 58,089,512	\$ 144,160,188
1927.....	53,569,036	9.28	497,259,337	86,114,824	152,436,087
1928.....	53,676,062	9.26	496,964,863	85,485,308	155,933,510
1929.....	54,038,975	9.14	493,733,833	85,989,491	159,176,219
1930.....	53,890,558	9.04	487,158,438	84,555,320	162,726,310
1931.....	53,626,779	7.99	428,415,207	77,947,666	164,209,780
1932.....	52,932,872	7.33	388,011,551	67,672,572	161,413,810
1933.....	52,994,236	6.58	348,672,471	60,522,731	152,270,744
1934.....	52,920,657	6.46	341,881,044	60,052,498	149,599,628
1935.....	52,875,313	6.18	326,976,943	58,596,556	148,165,831
1936.....	52,089,471	6.07	316,229,911	58,089,512	144,160,188

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING
CITY AND TOWN LOTS—1935**

	Real Estate	Improvements	Total
Beaverhead.....	\$ 4,951,097	\$ 2,518,889	\$ 7,469,886
Big Horn.....	4,270,032	1,746,718	6,016,760
Blaine.....	7,234,905	1,913,315	9,148,220
Broadwater.....	3,164,494	1,120,480	4,284,974
Carbon.....	7,747,104	3,051,980	10,799,084
Carter.....	6,074,402	893,483	6,967,885
Cascade.....	23,138,271	39,160,370	62,298,641
Chouteau.....	13,246,979	2,523,492	15,770,471
Custer.....	7,759,499	6,229,236	13,988,735
Daniels.....	5,266,343	1,398,203	6,664,546
Dawson.....	8,843,807	3,870,528	12,714,335
Deer Lodge.....	3,717,110	15,807,958	19,525,068
Fallon.....	3,675,181	1,307,160	4,982,341
Fergus.....	18,900,783	5,856,642	24,757,425
Flathead.....	10,882,330	8,200,790	19,083,120
Gallatin.....	12,420,437	10,462,955	22,883,392
Garfield.....	8,331,040	476,970	8,808,010
Glacier.....	2,702,867	2,067,311	4,770,178
Golden Valley.....	2,259,766	363,283	2,623,049
Granite.....	2,117,348	1,083,140	3,200,488
Hill.....	13,380,936	5,260,550	18,641,486
Jefferson.....	1,538,269	1,067,965	2,606,234
Judith Basin.....	9,816,582	1,570,335	11,386,917
Lake.....	6,203,390	2,139,575	8,342,965
Lewis & Clark.....	8,404,230	11,590,226	19,994,456
Liberty.....	4,093,221	376,550	4,469,771
Lincoln.....	4,653,670	1,372,375	6,026,045
Madison.....	4,890,262	2,559,388	7,449,650
McCone.....	7,868,769	738,394	8,607,163
Meagher.....	4,378,883	1,058,000	5,436,883
Mineral.....	839,267	378,593	1,217,860
Missoula.....	10,088,888	13,248,372	23,337,260
Musselshell.....	3,835,695	1,872,885	5,708,580
Park.....	7,823,355	6,249,581	14,072,936
Petroleum.....	3,250,774	359,002	3,609,776
Phillips.....	7,353,678	1,336,308	8,689,986
Pondera.....	6,873,810	2,403,207	9,277,017
Powder River.....	5,148,397	688,620	5,837,017
Powell.....	5,690,076	2,258,084	7,948,160
Prairie.....	4,781,009	1,200,686	5,981,695
Ravalli.....	5,508,475	2,964,514	8,472,989
Richland.....	6,445,073	2,238,691	8,683,764
Roosevelt.....	6,207,787	2,162,480	8,370,267
Rosebud.....	7,116,693	1,703,768	8,820,451
Sanders.....	3,858,607	3,162,185	7,020,792
Sheridan.....	8,148,952	2,389,002	10,537,954
Silver Bow.....	10,909,145	26,851,835	37,760,980
Stillwater.....	4,074,652	1,767,525	5,842,177
Sweet Grass.....	4,831,306	1,781,407	6,612,713
Teton.....	7,954,310	2,264,426	10,218,736
Toole.....	5,736,652	1,764,024	7,500,676
Treasure.....	2,826,375	364,110	3,190,485
Valley.....	9,237,863	3,491,197	12,729,050
Wheatland.....	4,596,608	1,759,124	6,355,732
Wibaux.....	3,386,400	809,265	4,195,665
Yellowstone.....	17,117,655	19,157,991	36,275,646
THE STATE.....	\$385,573,499	\$242,413,133	\$627,986,632

REPORT OF STATE BOARD OF EQUALIZATION

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VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING
CITY AND TOWN LOTS—1936

	Real Estate	Improvements	Total
Beaverhead.....	\$ 4,916,066	\$ 2,304,384	\$ 7,220,450
Big Horn.....	3,178,380	1,261,413	4,439,793
Blaine.....	7,075,645	1,823,115	8,898,760
Broadwater.....	3,062,251	1,055,165	4,117,416
Carbon.....	7,701,257	2,984,020	10,685,277
Carter.....	6,008,772	880,888	6,889,660
Cascade.....	22,565,740	30,390,453	52,956,193
Chouteau.....	13,188,281	2,421,835	15,610,116
Custer.....	7,751,950	5,771,530	13,523,480
Daniels.....	5,107,351	1,344,001	6,451,352
Dawson.....	8,802,364	3,386,075	12,188,439
Deer Lodge.....	3,666,538	15,458,897	19,125,455
Fallon.....	3,681,428	1,221,006	4,902,434
Fergus.....	18,938,148	5,440,376	24,378,524
Flathead.....	10,817,790	7,806,040	18,623,830
Gallatin.....	12,303,553	8,890,268	21,193,821
Garfield.....	6,902,227	424,743	7,326,970
Glacier.....	2,705,285	1,806,617	4,511,902
Golden Valley.....	2,230,360	311,883	2,542,243
Granite.....	2,096,972	1,038,547	3,135,519
Hill.....	12,073,819	4,593,401	16,667,220
Jefferson.....	1,533,480	989,963	2,523,443
Judith Basin.....	9,798,176	1,463,210	11,261,386
Lake.....	6,090,166	2,166,110	8,256,276
Lewis & Clark.....	8,082,879	10,369,200	18,452,079
Liberty.....	4,099,951	360,800	4,460,751
Lincoln.....	4,611,391	1,276,830	5,888,221
Madison.....	4,697,333	1,479,130	6,176,513
McCone.....	8,051,539	545,398	8,596,937
Meagher.....	4,373,966	980,616	5,354,582
Mineral.....	849,169	206,810	1,055,979
Missoula.....	9,918,914	12,776,704	22,695,618
Musselshell.....	3,849,754	1,695,231	5,544,985
Park.....	6,752,366	5,669,310	12,421,676
Petroleum.....	3,295,986	337,592	3,633,578
Phillips.....	5,099,448	1,320,250	6,419,698
Pondera.....	6,904,470	2,365,242	9,269,712
Powder River.....	5,225,510	679,035	5,901,545
Powell.....	5,613,097	1,870,521	7,483,618
Prairie.....	3,377,260	1,021,600	4,398,860
Ravalli.....	5,378,931	2,966,517	8,345,448
Richland.....	6,439,736	2,199,984	8,639,720
Roosevelt.....	5,601,645	2,072,150	7,673,795
Rosebud.....	6,990,711	1,570,727	8,561,438
Sanders.....	3,783,087	1,314,507	5,097,594
Sheridan.....	8,091,844	2,317,622	10,409,466
Silver Bow.....	10,692,190	24,776,530	35,468,720
Stillwater.....	4,094,428	1,720,914	5,815,342
Sweet Grass.....	4,689,860	1,678,050	6,367,910
Teton.....	7,775,639	2,294,515	10,070,154
Toole.....	5,768,543	1,681,201	7,449,744
Treasure.....	2,851,594	341,780	3,193,374
Valley.....	8,769,170	3,394,688	12,163,858
Wheatland.....	4,413,864	1,510,287	5,924,151
Wibaux.....	3,384,395	773,415	4,157,810
Yellowstone.....	16,857,402	18,890,975	35,748,377
Public Utilities.....	1,740,282	33,182,956	34,923,238
THE STATE.....	\$374,319,423	\$250,875,027	\$625,194,450
1927.....	583,374,161	256,969,144	840,343,305
1928.....	582,450,171	258,322,543	840,772,714
1929.....	579,723,324	264,333,193	844,056,517
1930.....	571,693,758	273,456,242	845,150,000
1931.....	506,362,873	271,959,099	778,321,972
1932.....	455,684,123	266,973,947	722,658,070
1933.....	409,195,202	249,150,800	658,346,002
1934.....	401,933,542	246,939,092	648,872,634
1935.....	385,573,499	242,413,133	627,986,632
1936.....	374,319,423	250,875,027	625,194,450

HORSES AND MULES—1935
Tax Levies Extended Against 33½% of Assessed Value

	Purebred			Range and Unbroken		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....				5,141	\$10.21	\$ 52,480
Big Horn.....	7	\$135.71	\$ 950	2,697	15.65	42,210
Blaine.....	71	94.72	6,725	5,067	13.57	68,770
Broadwater.....				932	10.35	9,655
Carbon.....	18	86.12	1,550	1,260	16.98	21,405
Carter.....	8	50.00	400	3,202	15.00	48,030
Cascade.....				2,005	5.05	10,125
Chouteau.....	24	101.04	2,425	4,040	20.65	83,445
Custer.....	13	50.00	650	2,152	8.39	18,069
Daniels.....	3	141.66	425	2,230	12.48	27,843
Dawson.....	2	75.00	150	3,675	10.00	36,750
Deer Lodge.....				275	15.85	4,360
Fallon.....	9	88.89	800	1,920	12.42	23,847
Fergus.....	32	75.78	2,425	6,291	10.00	62,935
Flathead.....				1,502	25.50	38,315
Gallatin.....				3,078	26.10	80,355
Garfield.....	141	75.21	10,605	9,288	12.00	111,456
Glacier.....				996	10.08	10,040
Golden Valley.....	4	87.50	350	1,286	14.54	18,695
Granite.....	5	115.00	575	878	14.23	12,495
Hill.....	4	75.00	300	2,751	11.79	32,445
Jefferson.....	2	40.00	80	492	13.45	6,615
Judith Basin.....	18	141.67	2,550	1,486	23.65	35,145
Lake.....				1,680	16.43	27,600
Lewis & Clark.....	9	113.89	1,025	1,035	12.82	13,270
Liberty.....				1,196	10.00	11,960
Lincoln.....	1	300.00	300	606	20.55	12,454
Madison.....				2,566	9.84	25,255
McCone.....	25	51.40	1,285	5,201	10.00	52,010
Meagher.....				1,393	6.23	8,675
Mineral.....				190	7.00	1,330
Missoula.....	6	104.17	625	1,062	12.43	13,205
Musselshell.....	3	58.33	175	1,401	19.86	27,818
Park.....	16	109.37	1,750	2,254	18.53	41,781
Petroleum.....	10	75.00	750	2,609	15.02	39,180
Phillips.....	9	244.44	2,200	5,692	10.00	56,920
Pondera.....	3	75.00	225	1,452	13.97	20,282
Powder River.....	42	50.00	2,100	2,175	10.00	21,750
Powell.....	28	84.11	2,355	905	14.43	13,062
Prairie.....	7	92.86	650	1,584	14.60	23,120
Ravalli.....	18	152.78	2,750	1,358	21.09	28,630
Richland.....	6	91.67	550	3,716	15.17	56,381
Roosevelt.....	5	90.00	450	2,112	11.14	23,520
Rosebud.....				4,049	17.04	68,995
Sanders.....	1	75.00	75	1,099	14.47	15,900
Sheridan.....	7	76.43	535	1,420	15.21	21,605
Silver Bow.....	3	53.33	160	346	6.00	2,075
Stillwater.....				2,393	11.68	27,970
Sweet Grass.....	15	200.00	3,000	1,162	25.98	30,190
Teton.....				1,653	16.77	27,725
Toole.....	2	150.00	300	1,679	10.00	16,800
Treasure.....				718	11.94	8,570
Valley.....	33	100.00	3,300	5,608	10.00	56,080
Wheatland.....	2	50.00	100	1,096	15.00	16,440
Wibaux.....				1,304	10.22	13,235
Yellowstone.....	10	90.00	900	3,522	16.42	57,826
THE STATE.....	622	\$ 90.87	\$ 56,520	128,880	\$13.48	\$1,737,099

HORSES AND MULES—1936
Tax Levies Extended Against 33½% of Assessed Value

	Purebred		Range and Unbroken			
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....				4,981	\$15.45	\$ 76,963
Big Horn.....	8	\$187.50	\$ 1,500	2,279	28.32	64,535
Blaine.....	32	75.63	2,420	3,364	19.90	66,955
Broadwater.....				893	21.25	18,975
Carbon.....	11	133.63	1,470	1,253	20.08	25,160
Carter.....	10	75.00	750	2,758	20.00	55,160
Cascade.....				2,009	5.02	10,095
Chouteau.....	23	97.83	2,250	2,953	18.57	54,840
Custer.....	25	168.00	2,700	2,123	13.35	28,332
Daniels.....	4	137.50	550	1,819	18.35	33,375
Dawson.....	5	100.00	500	3,221	10.00	32,210
Deer Lodge.....				196	15.99	3,135
Fallon.....	9	88.89	800	1,424	19.69	28,037
Fergus.....	39	75.00	2,925	5,304	15.00	82,565
Flathead.....				1,298	25.87	33,580
Gallatin.....				2,694	27.89	75,145
Garfield.....	123	56.65	6,968	6,802	13.50	91,827
Glacier.....				998	10.20	10,180
Golden Valley.....	3	91.67	275	1,185	18.69	22,150
Granite.....	6	141.67	850	927	18.64	17,275
Hill.....	3	91.67	275	2,237	14.83	33,185
Jefferson.....	2	75.00	150	450	18.07	8,130
Judith Basin.....	22	139.77	3,075	1,390	28.66	39,835
Lake.....				1,739	21.42	37,255
Lewis & Clark.....	18	83.06	1,495	1,176	12.02	14,140
Liberty.....	1	200.00	200	950	20.01	19,010
Lincoln.....	1	300.00	300	473	22.89	10,826
Madison.....				2,595	15.45	40,085
McCone.....	25	50.00	1,250	4,780	10.00	47,800
Meagher.....				1,393	10.09	14,050
Mineral.....				169	9.02	1,525
Missoula.....	6	150.00	900	1,031	14.08	14,520
Musselshell.....	2	70.00	140	1,178	15.60	18,380
Park.....	12	143.75	1,725	2,303	20.70	47,675
Petroleum.....	2	75.00	150	1,833	20.00	36,660
Phillips.....	10	162.50	1,625	4,306	10.00	43,085
Fondera.....				1,259	21.60	27,841
Powder River.....	54	50.00	2,700	2,062	10.00	20,620
Powell.....	26	90.19	2,345	883	14.46	12,770
Prairie.....	10	73.50	735	2,029	21.77	44,165
Ravalli.....	22	125.00	2,750	1,221	24.97	30,485
Richland.....	6	91.67	550	3,501	15.09	52,830
Roosevelt.....	4	131.25	525	1,685	25.19	42,445
Posebud.....				2,985	25.00	75,480
Fanders.....	11	74.55	820	1,011	14.98	15,149
Sheridan.....	8	112.50	900	1,056	25.00	26,375
Silver Bow.....	5	75.00	375	316	5.00	1,580
Stillwater.....				2,380	16.18	38,514
Sweet Grass.....	16	187.50	3,000	672	26.38	17,730
Teton.....				1,692	22.82	38,605
Toole.....				1,571	16.52	25,965
Treasure.....				661	18.59	12,290
Valley.....	17	75.00	1,275	4,262	10.00	42,620
Wheatland.....	"			1,042	25.00	26,050
Wibaux.....				1,127	20.21	22,785
Yellowstone.....	13	100.00	1,300	3,419	18.54	63,380
THE STATE.....	594	\$88.41	\$52,518	111,548	\$16.98	\$1,894,340
1927.....	654	\$87.76	\$57,395	230,152	\$ 8.53	\$1,963,455
1928.....	625	89.76	56,103	221,981	9.23	2,048,385
1929.....	548	85.57	46,890	214,970	9.52	2,046,682
1930.....	554	74.53	41,290	198,074	9.80	1,941,487
1931.....	512	76.16	38,955	181,956	9.70	1,764,093
1932.....	478	60.94	29,131	157,676	8.60	1,355,701
1933.....	489	65.03	31,802	153,824	8.46	1,301,413
1934.....	436	74.75	32,593	147,399	11.36	1,674,527
1935.....	622	90.87	56,520	128,880	13.48	1,737,099
1936.....	594	88.41	52,518	111,548	16.98	1,894,340

HORSES AND MULES—1935

Tax Levies Extended Against 33½% of Assessed Value

	Work Horses			All Horses and Mules		
	Number	Avg. Value	Value	Number	Avg. Value	Value
Seaverhead.....	2,979	\$39.79	\$ 118,520	8,120	\$21.06	\$ 171,000
Big Horn.....	3,438	44.40	152,640	6,142	31.88	195,800
Blaine.....	3,650	40.55	148,040	8,788	25.43	223,535
Broadwater.....	1,434	30.02	43,050	2,366	22.28	52,705
Carbon.....	3,930	36.76	144,494	5,208	32.15	167,449
Carter.....	3,418	40.00	136,720	6,628	27.93	185,150
Cascade.....	3,923	20.21	79,270	5,928	15.08	89,395
Chouteau.....	3,202	41.81	133,871	7,266	30.24	219,741
Custer.....	2,611	30.73	80,250	4,776	20.72	98,969
Daniels.....	2,001	39.40	78,850	4,234	25.30	107,118
Dawson.....	2,695	30.00	80,850	6,372	18.48	117,750
Deer Lodge.....	609	34.61	21,080	884	28.78	25,440
Fallon.....	2,290	44.63	102,192	4,219	30.06	126,839
Fergus.....	6,007	40.01	240,365	12,330	24.80	305,725
Flathead.....	2,426	47.80	115,970	3,928	39.28	154,285
Gallatin.....	3,794	52.88	200,610	6,872	40.89	280,965
Garfield.....	2,832	27.00	76,464	12,261	16.19	198,525
Glacier.....	1,438	25.31	36,397	2,434	19.08	46,437
Golden Valley.....	793	39.64	31,435	2,083	24.23	50,480
Granite.....	933	40.05	37,370	1,816	27.78	50,440
Hill.....	2,192	29.34	64,316	4,947	19.62	97,061
Jefferson.....	1,314	33.08	43,470	1,808	27.75	50,165
Judith Basin.....	2,414	39.80	96,085	3,918	34.14	133,780
Lake.....	2,772	37.95	105,215	4,452	29.83	132,815
Lewis & Clark.....	2,035	35.98	73,225	3,079	28.42	87,520
Liberty.....	637	25.00	15,925	1,833	15.21	27,585
Lincoln.....	679	44.88	30,475	1,286	33.61	43,229
Madison.....	3,216	23.77	76,445	5,782	17.59	101,700
McCone.....	3,532	25.00	88,300	8,758	16.17	141,595
Meagher.....	1,194	30.02	35,850	2,587	17.21	44,525
Mineral.....	95	31.95	3,035	285	15.32	4,365
Missoula.....	1,203	34.90	41,980	2,271	24.58	55,810
Musselshell.....	1,618	44.74	72,390	3,022	33.22	100,383
Park.....	2,223	42.84	95,225	4,493	30.88	138,756
Petroleum.....	1,322	38.10	50,365	3,941	22.91	90,295
Phillips.....	5,098	40.00	203,920	10,799	24.36	263,040
Pondera.....	2,403	28.90	69,458	3,858	23.32	89,965
Powder River.....	4,032	35.00	141,120	6,249	26.40	164,970
Powell.....	1,586	37.04	58,740	2,519	29.44	74,157
Prairie.....	2,156	29.38	63,350	3,747	23.25	87,120
Ravalli.....	2,811	49.39	138,840	4,187	40.65	170,220
Richland.....	3,432	46.26	158,760	7,154	30.15	215,691
Roosevelt.....	2,865	31.50	90,260	4,982	22.93	114,230
Rosebud.....	2,256	40.58	91,540	6,305	25.46	160,535
Sanders.....	1,244	31.10	38,685	2,344	23.32	54,660
Sheridan.....	4,907	29.97	147,045	6,334	26.71	169,185
Silver Bow.....	420	27.13	11,395	769	17.72	13,630
Stillwater.....	2,666	34.04	90,773	5,059	23.47	118,743
Sweet Grass.....	1,983	40.23	79,781	3,160	35.75	112,971
Teton.....	2,354	36.53	85,995	4,007	28.38	113,720
Toole.....	765	30.05	22,990	2,446	16.39	40,090
Treasure.....	683	42.91	29,305	1,401	27.03	37,875
Valley.....	4,774	25.00	119,350	10,415	17.16	178,730
Wheatland.....	1,054	30.00	31,620	2,152	22.38	48,160
Wibaux.....	1,462	39.82	58,215	2,766	25.83	71,450
Yellowstone.....	4,862	45.27	220,079	8,394	33.21	278,805
THE STATE.....	134,662	\$36.40	\$4,901,960	264,164	\$25.35	\$6,695,579

WORK HORSES AND MULES—1936
Tax Levies Extended Against 33½% of Assessed Value

	Work Horses			All Horses and Mules		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	2,795	\$44.92	\$125,543	7,776	\$26.04	\$202,506
Big Horn.....	3,251	58.13	189,155	5,541	46.05	255,190
Blaine.....	3,027	50.10	151,380	6,423	34.37	220,755
Broadwater.....	1,202	53.86	64,740	2,095	39.96	83,715
Carbon.....	3,730	42.97	160,315	4,994	37.43	186,945
Carter.....	2,833	50.00	141,650	5,601	35.27	197,560
Cascade.....	3,509	20.20	70,870	5,518	14.67	80,965
Chouteau.....	2,831	40.18	113,760	5,807	29.42	170,850
Custer.....	2,399	30.96	74,265	4,547	23.16	105,297
Daniels.....	1,425	48.98	69,795	3,248	31.93	103,729
Dawson.....	2,316	40.00	92,640	5,542	22.62	125,350
Deer Lodge.....	600	34.27	20,560	796	29.77	23,695
Fallon.....	2,049	14.97	92,140	3,482	34.74	120,977
Fergus.....	5,105	50.00	255,275	10,648	32.00	340,765
Flathead.....	2,579	49.56	127,820	3,877	41.63	161,400
Gallatin.....	3,765	53.95	203,135	6,459	43.08	278,280
Garfield.....	2,038	22.50	45,855	8,963	16.14	144,650
Glacier.....	1,205	25.64	30,900	2,203	18.65	41,080
Golden Valley.....	569	44.28	25,195	1,757	27.10	47,620
Granite.....	849	50.00	42,450	1,782	33.99	60,575
Hill.....	1,543	30.96	47,780	3,783	21.47	81,240
Jefferson.....	1,200	38.53	46,235	1,652	33.00	54,515
Judith Basin.....	1,959	47.64	93,335	3,371	40.42	136,245
Lake.....	2,586	42.92	110,980	4,325	34.27	148,235
Lewis & Clark.....	2,051	34.95	71,685	3,245	26.91	87,320
Liberty.....	410	40.05	17,620	1,391	26.48	36,830
Lincoln.....	703	45.14	31,735	1,177	36.42	42,861
Madison.....	2,953	30.86	91,138	5,548	23.65	131,223
McCone.....	3,242	25.25	81,850	8,047	16.27	130,900
Meagher.....	1,114	30.05	33,480	2,507	18.96	47,530
Mineral.....	100	40.00	4,000	269	20.54	5,525
Missoula.....	1,096	40.94	44,870	2,133	28.27	60,290
Musselshell.....	1,373	38.30	52,591	2,553	27.85	71,111
Park.....	2,011	47.13	94,780	4,326	33.33	114,180
Petroleum.....	1,029	46.75	48,115	2,864	29.70	84,925
Phillips.....	4,289	49.59	212,690	8,605	29.90	257,400
Pondera.....	2,071	34.22	70,875	3,360	29.38	98,722
Powder River.....	3,457	35.00	120,995	5,573	25.90	144,315
Powell.....	1,581	37.03	58,519	2,490	29.58	73,664
Prairie.....	1,631	40.00	65,240	3,670	30.01	110,140
Ravalli.....	2,885	52.85	152,475	4,128	44.99	185,710
Richland.....	2,781	53.05	147,519	6,288	31.95	200,899
Roosevelt.....	2,227	49.84	110,990	3,916	39.32	153,960
Rosebud.....	2,502	45.57	114,015	5,487	34.54	189,495
Sanders.....	1,429	30.26	43,249	2,451	24.16	59,218
Sheridan.....	3,902	10.75	159,030	4,966	37.52	186,305
Silver Bow.....	433	25.02	10,835	754	16.96	12,790
Stillwater.....	2,252	43.57	98,123	4,632	29.50	136,637
Sweet Grass.....	2,377	39.01	92,725	3,065	37.02	113,455
Teton.....	1,979	45.93	90,905	3,671	35.28	129,510
Toole.....	509	38.44	19,565	2,080	21.89	45,530
Treasure.....	601	52.01	31,415	1,265	34.55	43,705
Valley.....	3,748	25.00	93,700	8,027	17.14	137,595
Wheatland.....	819	50.00	42,450	1,891	36.22	68,500
Wibaux.....	1,173	49.51	58,080	2,300	35.16	80,865
Yellowstone.....	4,728	52.48	248,125	8,160	38.95	312,805
THE STATE.....	118,887	\$42.13	\$5,009,187	231,029	\$30.10	\$6,956,045
1927.....	201,436	\$40.44	\$8,147,306	432,242	\$23.52	\$10,168,156
1928.....	195,070	40.34	7,868,953	417,676	23.87	9,973,441
1929.....	184,936	40.12	7,418,885	400,454	23.75	9,512,457
1930.....	164,033	40.18	6,590,552	362,661	23.64	8,573,329
1931.....	153,583	36.02	5,532,088	336,051	21.83	7,335,136
1932.....	145,676	30.62	4,460,909	303,331	19.27	5,845,745
1933.....	147,838	29.89	4,418,762	302,151	19.04	5,751,977
1934.....	145,356	32.88	4,779,927	293,191	22.13	6,487,047
1935.....	134,662	36.40	4,901,960	264,164	25.35	6,695,579
1936.....	118,887	42.13	\$5,009,187	231,029	30.10	\$6,956,045

CATTLE—1935

Tax Levies Extended Against 33½% of Assessed Value

	Beef			Purebred		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	1,034	\$53.95	\$ 55,780	124	\$56.45	\$ 7,000
Big Horn.....	.....	.....	.....	621	44.71	27,765
Blaine.....	.....	.....	.....	173	45.75	7,915
Broadwater.....	.....	.....	.....	307	49.26	15,125
Carbon.....	.....	.....	.....	253	47.85	12,105
Carter.....	4	35.00	140	251	50.00	12,550
Cascade.....	.....	.....	.....	1,112	50.03	55,630
Chouteau.....	103	39.27	4,045	388	50.18	19,470
Custer.....	.....	.....	.....	203	50.00	10,150
Daniels.....	.....	.....	.....	114	49.08	5,595
Dawson.....	.....	.....	.....	220	50.00	11,000
Deer Lodge.....	101	31.39	3,170	11	49.55	545
Fallon.....	.....	.....	.....	51	50.00	2,550
Fergus.....	260	40.00	10,400	1,209	50.02	60,475
Flathead.....	.....	.....	.....	102	49.56	5,055
Gallatin.....	.....	.....	.....	1,791	44.58	79,835
Glacier.....	.....	.....	.....	159	50.00	7,950
Glacier.....	.....	.....	.....	50	49.00	2,450
Golden Valley.....	.....	.....	.....	211	50.17	10,585
Granite.....	.....	.....	.....	391	50.00	19,550
Hill.....	63	35.32	2,225	149	63.66	9,485
Jefferson.....	20	43.75	875	212	52.45	11,120
Judith Basin.....	.....	.....	.....	1,429	53.40	76,315
Lake.....	.....	.....	.....	137	47.88	6,560
Lewis & Clark.....	98	51.38	5,035	264	49.11	12,965
Liberty.....	.....	.....	.....	.....	.....	.....
Lincoln.....	.....	.....	.....	50	50.00	2,500
Madison.....	.....	.....	.....	583	34.96	20,380
McCone.....	.....	.....	.....	78	43.08	3,360
Meagher.....	.....	.....	.....	692	35.79	24,768
Mineral.....	105	30.00	3,150	10	50.00	500
Missoula.....	.....	.....	.....	85	57.82	4,915
Musselshell.....	44	50.00	2,200	82	50.00	4,100
Park.....	.....	.....	.....	1,197	50.13	60,000
Petroleum.....	.....	.....	.....	110	50.00	5,500
Phillips.....	.....	.....	.....	404	49.96	20,180
Pondera.....	.....	.....	.....	219	56.39	12,350
Powder River.....	.....	.....	.....	62	50.00	3,100
Powell.....	25	32.20	805	56	45.80	2,565
Prairie.....	.....	.....	.....	71	49.79	3,535
Ravalli.....	142	52.24	7,418	835	39.05	32,608
Richland.....	.....	.....	.....	198	50.28	9,955
Roosevelt.....	90	20.94	1,885	.....	.....	.....
Rosebud.....	.....	.....	.....	310	50.00	15,500
Sanders.....	102	30.20	3,080	166	44.40	7,370
Sheridan.....	.....	.....	.....	260	49.90	12,975
Silver Bow.....	37	30.68	1,135	46	60.65	2,790
Stillwater.....	.....	.....	.....	510	40.89	20,855
Sweet Grass.....	.....	.....	.....	1,041	34.17	35,572
Teton.....	11	55.00	605	779	50.00	38,950
Toole.....	.....	.....	.....	92	50.00	4,600
Treasure.....	.....	.....	.....	129	50.00	6,450
Valley.....	.....	.....	.....	219	50.00	10,950
Wheatland.....	.....	.....	.....	121	50.00	6,050
Wibaux.....	.....	.....	.....	186	49.78	9,260
Yellowstone.....	2,728	56.62	154,464	322	60.00	19,320
THE STATE.....	4,967	\$51.62	\$256,412	18,845	\$47.26	\$ 890,708

CATTLE—1936

Tax Levies Extended Against 33½% of Assessed Value

	Beef			Purebred		
	Number	Avg. Value	Value	Number	Avg. Value	Value
Beaverhead.....	1,979	\$49.96	\$ 98,875	105	\$60.25	\$ 6,325
Big Horn.....	11	35.00	385	631	75.00	47,325
Blaine.....	.....	.....	.....	129	50.00	6,450
Broadwater.....	.....	.....	.....	226	75.00	16,950
Carbon.....	.....	.....	.....	196	75.19	14,738
Carter.....	5	45.00	225	246	75.00	18,450
Cascade.....	.....	.....	.....	1,030	75.00	77,250
Chouteau.....	38	30.92	1,175	333	50.00	16,650
Custer.....	.....	.....	.....	172	75.00	12,900
Daniels.....	.....	.....	.....	92	66.41	6,110
Dawson.....	.....	.....	.....	223	50.00	11,150
Deer Lodge.....	322	30.73	9,895	36	61.25	2,245
Fallon.....	5	34.00	170	36	73.06	2,630
Fergus.....	50	45.50	2,275	1,278	75.07	95,940
Flathead.....	.....	.....	.....	169	70.09	11,845
Gallatin.....	.....	.....	.....	1,539	66.34	102,110
Garfield.....	.....	.....	.....	117	56.25	6,581
Glacier.....	.....	.....	.....	41	50.00	2,050
Golden Valley.....	.....	.....	.....	199	49.76	9,902
Granite.....	396	53.92	21,354	234	75.00	17,550
Hill.....	6	36.67	220	148	53.61	7,935
Jefferson.....	.....	.....	.....	187	74.51	13,935
Judith Basin.....	.....	.....	.....	1,253	61.73	77,350
Lake.....	.....	.....	.....	176	64.00	11,265
Lewis & Clark.....	54	49.20	2,655	213	58.57	12,475
Liberty.....	.....	.....	.....	.....	.....	.....
Lincoln.....	.....	.....	.....	40	72.25	2,890
Madison.....	.....	.....	.....	459	44.11	20,245
McCone.....	.....	.....	.....	48	70.42	3,380
Meagher.....	.....	.....	.....	897	41.07	36,840
Mineral.....	86	56.35	4,846	10	50.00	500
Missoula.....	172	25.00	4,300	93	74.95	6,970
Musselshell.....	.....	.....	.....	126	60.13	7,576
Park.....	66	42.50	2,805	1,016	72.74	73,900
Petroleum.....	.....	.....	.....	105	75.00	7,875
Phillips.....	.....	.....	.....	416	75.06	31,225
Pondera.....	.....	.....	.....	170	54.85	9,325
Powder River.....	*3,939	30.00	118,170	209	75.00	15,675
Powell.....	.....	.....	.....	39	59.10	2,305
Prairie.....	.....	.....	.....	51	75.00	3,825
Ravalli.....	305	50.52	15,410	736	41.10	30,252
Richland.....	.....	.....	.....	201	69.60	13,990
Roosevelt.....	131	32.21	4,220	.....	.....	.....
Rosebud.....	.....	.....	.....	216	75.00	16,200
Sanders.....	183	25.98	4,755	172	74.91	12,885
Sheridan.....	.....	.....	.....	268	75.59	20,258
Silver Bow.....	15	35.67	535	5	81.00	405
Stillwater.....	.....	.....	.....	416	55.80	23,211
Sweet Grass.....	.....	.....	.....	686	36.48	25,025
Teton.....	7	75.00	525	929	75.00	69,675
Toole.....	.....	.....	.....	51	75.00	3,825
Treasure.....	.....	.....	.....	137	75.18	10,300
Valley.....	.....	.....	.....	180	75.00	13,500
Wheatland.....	.....	.....	.....	99	75.00	7,425
Wibaux.....	.....	.....	.....	164	75.00	12,300
Yellowstone.....	2,235	50.00	111,750	300	60.00	18,000
THE STATE.....	10,005	\$40.43	\$404,545	17,248	\$64.23	\$1,107,893

*Stock Cattle.

1927.....	10,293	\$51.08	\$525,777	10,212	\$73.46	\$ 750,211
1928.....	8,921	56.10	500,476	11,948	78.50	937,969
1929.....	11,294	64.38	727,081	14,846	81.20	1,205,495
1930.....	7,386	59.35	438,369	15,733	78.84	1,240,343
1931.....	4,894	51.57	252,376	16,545	71.42	1,181,698
1932.....	3,323	39.73	132,035	15,899	53.56	851,564
1933.....	12,278	24.90	305,754	16,201	48.63	787,884
1934.....	12,540	25.86	324,355	17,136	43.86	751,547
1935.....	4,967	51.62	256,412	18,845	47.26	890,708
1936.....	10,005	40.43	404,545	17,248	64.23	1,107,893

CATTLE—1935

Tax Levies Extended Against 33½% of Assessed Value

	Coming Yearlings			Coming 2-Year Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	21,301	\$14.71	\$ 313,275	12,211	\$19.98	\$ 244,015
Big Horn	19,388	14.20	275,230	10,177	20.08	204,311
Blaine	14,035	15.02	210,815	7,865	20.09	158,030
Broadwater.....	3,660	15.00	54,924	2,360	22.34	52,730
Carbon.....	6,282	15.02	94,387	3,380	20.20	68,285
Carter.....	5,588	15.00	83,820	3,212	20.00	64,240
Cascade.....	10,122	14.77	149,510	6,449	20.03	129,145
Chouteau	17,061	15.03	256,375	8,131	20.11	163,483
Custer.....	2,453	15.10	37,046	2,108	19.98	42,120
Daniels.....	3,616	14.58	52,745	2,481	19.85	49,272
Dawson.....	3,355	15.00	50,325	2,701	20.00	54,020
Deer Lodge.....	1,029	15.00	15,435	662	19.83	13,130
Fallon.....	2,009	15.00	30,135	1,440	19.82	28,540
Fergus.....	19,376	15.00	290,715	10,569	20.01	211,480
Flathead.....	3,057	15.00	45,870	2,284	20.06	45,820
Gallatin.....	7,581	15.14	114,770	3,864	20.04	77,450
Garfield.....	8,683	15.00	130,245	4,860	20.00	97,200
Glacier.....	2,183	14.99	32,730	1,652	20.13	33,249
Golden Valley.....	3,819	14.80	56,534	2,251	19.99	45,002
Granite.....	4,264	15.00	63,960	2,698	20.00	53,960
Hill	7,805	15.18	118,446	3,997	20.15	80,558
Jefferson.....	3,148	15.47	48,702	2,053	20.21	41,499
Judith Basin.....	8,205	15.00	123,075	3,951	20.00	79,020
Lake.....	5,849	15.00	87,735	3,410	20.02	68,280
Lewis & Clark.....	6,509	15.64	101,815	4,400	20.85	91,755
Liberty.....	4,829	15.00	72,430	2,629	20.00	52,580
Lincoln.....	1,418	14.97	21,225	917	20.00	18,340
Madison.....	10,219	15.06	153,915	6,375	19.94	127,095
McCone.....	3,932	15.00	58,980	3,000	20.00	60,000
Meagher.....	5,805	12.00	69,660	4,262	18.00	76,716
Mineral.....	175	15.00	2,625	120	20.00	2,400
Missoula.....	7,268	15.50	112,665	2,170	20.00	43,400
Musselshell.....	5,373	15.00	80,595	3,567	20.00	71,355
Park.....	6,382	15.03	95,940	3,198	19.43	62,145
Petroleum.....	4,743	15.00	71,145	2,664	20.00	53,280
Phillips.....	13,653	15.00	204,795	7,467	20.00	149,340
Pondera.....	6,248	14.24	88,971	4,185	19.67	82,319
Powder River.....	5,704	14.99	85,530	3,499	20.00	69,980
Powell.....	4,048	14.95	60,537	3,639	20.07	73,051
Prairie.....	937	15.02	14,071	821	19.91	16,344
Ravalli.....	5,467	12.13	66,308	4,682	20.01	93,677
Richland.....	4,267	15.02	64,078	2,787	20.04	55,839
Roosevelt.....	4,171	15.02	62,657	3,002	20.02	60,986
Rosebud.....	6,099	14.97	91,276	3,882	19.97	77,520
Sanders	4,425	15.10	66,811	3,184	20.10	64,016
Sheridan.....	2,966	15.00	44,495	2,368	20.00	47,360
Silver Bow.....	824	15.13	12,470	609	20.90	12,730
Stillwater.....	9,743	12.00	116,897	6,067	16.30	98,902
Sweet Grass.....	8,661	13.05	113,037	4,327	19.17	82,965
Teton.....	9,907	15.00	148,605	6,200	20.00	124,000
Toole.....	6,697	15.01	100,540	3,667	20.01	73,390
Treasure.....	2,704	15.00	40,550	1,713	20.00	34,260
Valley.....	7,953	15.00	119,295	5,174	20.00	103,480
Wheatland.....	4,304	15.00	64,555	2,487	20.00	43,740
Wibaux.....	1,802	15.00	27,030	1,269	20.03	25,420
Yellowstone.....	9,500	15.00	142,500	5,460	20.00	109,200
THE STATE	360,602	\$14.73	\$5,312,900	214,557	\$19.88	\$ 4,267,524

CATTLE—1936

	Coming Yearlings			Coming 2-Year-Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	14,925	\$19.68	\$ 293,665	13,566	\$24.28	\$ 329,320
Big Horn.....	15,429	20.00	308,580	11,865	25.00	296,625
Blaine.....	11,680	15.00	175,200	5,615	20.00	112,300
Broadwater.....	2,985	19.92	59,470	1,975	25.00	19,375
Carbon.....	5,744	20.02	115,013	2,972	25.45	75,650
Carter.....	8,116	20.00	162,320	2,286	25.00	57,150
Cascade.....	8,481	20.00	169,640	4,971	25.11	124,800
Chouteau.....	12,045	15.01	180,825	4,718	20.00	94,360
Custer.....	4,274	21.50	91,945	1,595	25.14	40,100
Daniels.....	3,162	19.54	61,784	1,791	24.96	44,705
Dawson.....	4,270	20.00	85,400	2,190	25.00	51,750
Deer Lodge.....	828	19.92	16,495	543	24.97	13,560
Fallon.....	3,114	20.07	62,505	1,484	25.33	37,590
Fergus.....	13,001	20.00	260,030	7,268	25.00	181,705
Flathead.....	2,623	19.99	52,440	1,885	25.09	47,300
Gallatin.....	6,130	20.33	124,660	1,007	25.09	100,270
Garfield.....	5,433	15.00	81,495	2,832	18.75	53,100
Glacier.....	1,624	15.05	24,440	877	19.93	17,480
Golden Valley.....	2,905	14.98	43,510	1,739	19.98	34,751
Granite.....	4,116	20.00	82,320	2,265	25.00	56,625
Hill.....	5,730	15.18	86,970	2,918	20.06	58,530
Jefferson.....	2,631	20.15	53,020	1,676	24.88	41,700
Judith Basin.....	6,585	20.61	135,700	3,769	25.00	94,225
Lake.....	5,675	20.04	113,725	3,280	25.82	84,685
Lewis & Clark.....	5,602	15.09	84,515	3,294	20.93	68,955
Liberty.....	3,245	15.00	48,675	1,354	20.00	27,080
Lincoln.....	1,356	20.00	27,130	765	25.00	19,125
Madison.....	8,896	18.22	162,060	5,947	24.96	148,445
McCone.....	4,533	20.00	90,660	2,112	25.00	52,800
Meagher.....	4,275	15.00	64,125	3,569	20.00	71,380
Mineral.....	300	10.00	3,000	140	20.00	2,800
Missoula.....	2,698	20.00	53,960	2,225	25.00	55,625
Musselshell.....	3,828	16.01	61,268	2,416	20.07	48,500
Park.....	5,587	20.04	111,955	2,851	25.46	72,580
Petroleum.....	1,954	20.00	39,080	1,236	25.00	30,900
Phillips.....	9,486	20.05	190,160	4,049	25.03	101,370
Pondera.....	3,864	20.07	77,550	2,086	24.78	51,695
Powder River.....	7,647	20.00	152,940	2,689	25.00	67,225
Powell.....	3,095	19.95	61,760	3,457	24.72	85,470
Prairie.....	2,024	20.00	40,480	742	25.00	18,550
Ravalli.....	5,413	13.67	73,970	4,013	21.63	86,798
Richland.....	4,733	19.94	94,395	2,825	25.15	71,035
Roosevelt.....	4,266	15.03	64,101	2,322	20.07	46,595
Rosebud.....	6,464	20.05	129,580	3,248	25.01	81,230
Sanders.....	4,404	20.06	81,025	3,081	24.66	75,970
Sheridan.....	3,479	20.00	69,685	1,915	25.00	47,870
Silver Bow.....	827	20.00	16,540	409	25.02	10,235
Stillwater.....	7,522	16.05	120,717	4,155	20.19	83,872
Sweet Grass.....	6,574	15.34	100,825	3,297	19.99	65,901
Teton.....	7,409	20.00	148,180	4,737	25.00	118,425
Toole.....	4,071	20.00	81,495	2,166	25.00	54,185
Treasure.....	2,175	20.01	43,515	1,666	25.00	41,650
Valley.....	7,460	20.00	149,200	3,631	25.00	90,775
Wheatland.....	3,107	20.00	62,140	1,795	25.00	44,875
Wibaux.....	2,275	19.96	47,405	1,189	25.60	30,410
Yellowstone.....	9,420	20.00	188,400	5,240	25.00	131,000
THE STATE	299,231	\$18.65	\$5,581,613	172,708	\$23.76	\$1,104,012
1927.....	256,963	\$20.22	\$5,196,613	164,398	\$30.09	\$4,946,574
1928.....	265,686	24.95	6,630,562	166,880	35.12	5,861,204
1929.....	283,391	25.90	7,365,057	163,432	36.53	5,969,979
1930.....	290,398	25.55	7,419,663	162,954	36.18	5,895,393
1931.....	296,352	22.15	6,563,517	171,431	30.28	5,190,794
1932.....	307,902	16.70	5,140,586	165,391	22.88	3,784,072
1933.....	344,812	14.86	5,124,485	207,767	19.93	4,140,542
1934.....	103,833	12.02	4,853,616	246,814	18.00	4,442,665
1935.....	360,602	14.73	5,312,900	214,557	19.88	4,267,524
1936.....	299,231	18.65	5,581,643	172,708	23.76	4,104,012

CATTLE—1935

Tax Levies Extended Against 33½% of Assessed Value

	Coming 3-Yr. Old Steers and Stock Bulls			Stock and Range Cows 3 Yrs. Old and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.	3,015	\$34.67	\$ 104,517	25,597	\$22.03	\$ 563,854
Big Horn.....	2,078	32.22	66,948	28,720	21.98	631,217
Blaine.....	1,896	35.06	66,478	16,900	21.90	370,200
Broadwater.....	464	34.94	16,214	5,939	22.04	130,918
Carbon.....	1,098	34.29	37,652	8,587	21.80	187,123
Carter.....	584	35.00	20,440	12,011	22.00	264,242
Cascade.....	1,885	35.23	66,400	15,227	22.18	337,674
Chouteau.....	2,238	35.12	78,596	24,001	22.11	530,674
Custer.....	656	34.18	22,422	8,779	22.18	194,712
Daniels.....	385	34.78	13,394	5,163	22.01	113,674
Dawson.....	637	35.00	22,295	6,807	22.00	149,754
Deer Lodge.....	287	33.00	9,470	1,219	22.11	26,955
Fallon.....	362	35.00	12,670	3,732	22.00	82,104
Fergus.....	2,138	35.04	74,905	28,191	22.00	620,249
Flathead.....	412	34.96	14,405	3,417	22.13	75,635
Gallatin.....	511	35.81	18,300	9,038	22.08	199,590
Garfield.....	863	35.00	30,205	11,298	22.00	248,556
Glacier.....	291	34.94	10,168	3,550	21.82	77,470
Golden Valley.....	385	34.56	13,305	4,747	21.97	104,275
Granite.....	517	35.00	18,095	6,000	22.00	132,000
Hill.....	672	32.92	22,124	12,031	22.10	267,037
Jefferson.....	100	35.58	3,558	4,487	22.13	99,306
Judith Basin.....	395	35.00	13,825	11,348	22.00	249,656
Lake.....	553	34.03	18,820	5,110	22.04	112,640
Lewis & Clark.....	1,187	34.62	41,095	10,098	22.35	225,680
Liberty.....	633	35.00	22,155	6,884	22.00	151,433
Lincoln.....	86	34.96	3,007	1,785	22.06	39,387
Madison.....	814	33.85	27,555	15,925	22.32	355,515
McCone.....	1,034	35.00	36,190	5,649	22.00	124,278
Meagher.....	948	30.00	28,440	10,165	20.00	203,300
Mineral.....	150	35.00	5,250	125	24.16	3,020
Missoula.....	173	35.00	6,055	3,056	22.00	67,232
Musselshell.....	854	35.04	29,925	6,915	22.36	158,785
Park.....	.....	.....	.....	8,604	22.57	194,234
Petroleum.....	515	35.00	18,025	5,659	22.00	124,498
Phillips.....	1,293	35.04	45,305	18,739	22.01	412,499
Pondera.....	803	34.30	27,550	7,468	23.49	175,423
Powder River.....	1,160	35.00	40,600	16,160	22.00	355,520
Powell.....	671	30.34	20,356	7,142	22.15	158,167
Prairie.....	210	35.06	7,362	3,671	21.81	80,057
Ravalli.....	535	34.18	18,287	3,749	21.98	82,410
Richland.....	508	35.06	17,810	8,681	22.01	191,073
Roosevelt.....	464	36.02	16,715	7,207	22.05	158,337
Rosebud.....	787	35.51	27,947	9,778	21.95	214,643
Sanders.....	959	30.89	29,622	4,464	22.21	99,152
Sheridan.....	340	35.04	11,912	6,553	22.00	144,164
Silver Bow.....	205	40.05	8,210	937	22.90	21,160
Stillwater.....	621	29.19	18,130	11,249	20.21	227,360
Sweet Grass.....	481	29.23	14,061	11,325	19.35	219,109
Teton.....	1,200	35.00	42,000	11,835	22.00	260,370
Toole.....	239	35.06	8,380	9,862	22.04	217,346
Treasure.....	248	35.06	8,695	3,452	22.00	75,943
Valley.....	1,318	35.00	46,130	11,862	22.00	260,964
Wheatland.....	589	35.00	20,615	6,127	22.00	134,794
Wibaux.....	317	33.53	10,630	2,715	22.08	59,960
Yellowstone.....	1,492	30.00	44,760	8,300	22.00	182,597
THE STATE.....	43,256	\$34.16	\$1,477,980	508,040	\$21.94	\$11,148,825

CATTLE—1936

Coming 3-Year-Old Steers and Over and Stock Bulls				Stock and Range Cows—3 Years Old and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	2,724	\$44.60	\$ 121,485	22,512	\$31.53	\$ 709,830
Big Horn	2,456	45.00	110,520	25,853	30.00	775,590
Blaine	1,179	35.00	41,265	14,764	21.98	324,476
Broadwater	332	44.37	14,730	6,325	26.03	164,660
Carbon	924	44.34	40,975	7,260	30.14	218,835
Carter	415	45.00	18,675	12,395	30.00	371,850
Cascade	1,060	45.11	47,850	12,546	30.26	379,660
Chouteau	1,147	35.09	40,250	18,807	22.01	414,027
Custer	441	45.28	19,970	9,457	30.26	286,206
Daniels	201	43.11	8,665	4,410	29.65	130,771
Dawson	363	45.00	16,335	7,632	25.00	190,800
Deer Lodge	164	37.38	6,130	1,156	28.93	33,440
Fallon	413	44.94	18,560	4,651	29.95	139,290
Fergus	1,180	45.03	53,135	24,233	30.00	726,930
Flathead	333	44.62	14,860	3,361	29.96	100,685
Gallatin	467	45.07	21,050	6,914	30.19	208,760
Garfield	265	33.75	8,943	8,169	22.50	183,802
Glacier	125	33.58	4,197	2,789	22.13	61,709
Golden Valley	139	35.04	4,870	4,174	21.98	91,761
Granite	259	45.00	11,655	5,839	30.00	175,170
Hill	294	34.74	10,215	10,053	21.96	220,780
Jefferson	117	45.04	5,270	4,111	30.87	126,915
Judith Basin	247	48.22	11,910	10,295	30.00	308,850
Lake	388	42.99	16,680	4,066	29.97	121,845
Lewis & Clark	913	34.61	31,595	3,198	21.54	198,185
Liberty	302	35.00	10,570	5,435	22.00	119,570
Lincoln	73	44.59	3,255	1,527	30.00	45,810
Madison	738	42.93	31,685	13,306	28.16	374,705
McCone	614	45.00	27,630	5,868	30.00	176,040
Meagher	709	35.00	24,815	9,876	22.00	217,272
Mineral	150	30.00	4,500	150	20.00	3,000
Missoula	245	41.59	10,180	29,68	30.00	89,040
Musselshell	356	36.07	12,840	6,781	24.00	162,744
Park				8,002	30.30	242,780
Petroleum	142	45.00	6,390	3,164	30.00	94,920
Phillips	363	45.37	16,470	14,933	30.06	448,975
Pondera	388	43.35	16,820	5,076	31.03	157,489
Powder River	900	45.00	40,500	13,752	30.00	412,560
Powell	339	44.87	17,905	7,946	30.63	243,418
Prairie	177	45.00	7,965	4,610	30.00	138,300
Ravalli	474	35.14	16,655	3,632	29.97	108,857
Richland	289	42.28	12,220	8,159	29.87	243,726
Roosevelt	366	35.46	12,980	6,745	22.01	118,463
Rosebud	533	44.96	23,965	11,179	30.02	335,540
Sanders	814	44.71	36,395	4,109	29.75	122,260
Sheridan	357	45.21	16,143	5,236	30.00	157,400
Silver Bow	138	40.00	5,520	793	30.20	23,950
Stillwater	414	40.38	16,717	9,147	25.36	231,945
Sweet Grass	454	30.49	17,475	9,229	20.22	186,650
Teton	499	45.00	22,455	9,400	30.00	282,000
Toole	181	44.86	8,120	7,217	30.02	216,710
Treasure	176	44.46	7,825	3,420	30.01	102,630
Valley	533	45.00	23,985	11,188	30.00	335,640
Wheatland	345	45.00	15,525	5,052	30.00	151,560
Wibaux	153	45.13	6,905	2,845	30.14	85,755
Yellowstone	1,258	30.00	37,740	6,778	31.44	213,117
THE STATE	29,086	\$41.67	\$1,211,940	448,493	\$27.96	\$2,537,707
1927	46,932	\$46.38	\$2,176,787	365,875	\$31.07	\$11,366,214
1928	42,652	50.08	2,135,988	356,368	35.76	12,742,831
1929	37,036	54.72	2,026,532	372,793	37.44	13,957,637
1930	34,907	52.83	1,844,296	392,180	36.74	14,407,714
1931	32,575	48.36	1,575,491	410,813	35.35	14,521,478
1932	25,960	38.09	988,263	432,578	25.12	10,868,031
1933	40,464	33.47	1,354,478	485,253	21.33	10,351,586
1934	55,047	29.83	1,642,404	566,400	19.12	10,829,604
1935	43,256	34.16	1,477,980	508,040	21.94	11,148,825
1936	29,086	41.67	1,211,940	448,493	27.96	12,537,707

CATTLE—1935

Tax Levies Extended Against 33½% of Assessed Value

	Dairy Cattle			All Cattle		
	Number	Avg. Value	Value	Number	Avg. Value	Value
Beaverhead.....	861	\$34.40	\$ 29,620	64,143	\$20.55	\$ 1,318,061
Big Horn.....	1,440	34.88	50,233	62,224	20.12	1,255,704
Blaine.....	1,488	31.91	47,495	42,357	20.32	860,933
Broadwater.....	839	33.33	27,970	13,569	21.95	297,881
Carbon.....	1,630	35.15	57,300	21,230	21.52	456,852
Carter.....	450	35.00	15,750	22,100	20.87	461,182
Cascade.....	4,883	34.89	170,352	39,678	22.90	908,711
Chouteau.....	1,013	35.03	35,490	52,935	20.56	1,088,133
Custer.....	561	34.63	19,430	14,760	22.08	325,880
Daniels.....	688	34.66	23,850	12,447	20.77	258,530
Dawson.....	522	35.00	18,270	14,242	21.46	305,664
Deer Lodge.....	803	49.67	39,885	4,112	26.41	108,590
Fallon.....	1,709	35.00	59,815	9,303	23.20	215,814
Fergus.....	1,094	35.01	38,300	62,837	20.79	1,306,524
Flathead.....	4,023	34.85	140,225	13,295	24.60	327,010
Gallatin.....	6,025	35.02	211,005	28,810	24.33	700,950
Garfield.....	80	36.00	2,880	25,943	19.93	517,036
Glacier.....	251	29.78	7,475	7,977	20.50	163,542
Golden Valley.....	236	24.83	5,859	11,649	20.22	235,560
Granite.....	1,115	35.02	39,045	14,985	21.80	326,610
Hill.....	806	38.32	30,890	25,523	20.80	530,765
Jefferson.....	1,994	39.27	78,300	12,014	23.59	283,360
Judith Basin.....	1,633	35.00	57,155	26,961	22.22	599,046
Lake.....	5,760	34.86	200,815	20,819	23.77	494,850
Lewis & Clark.....	1,553	37.64	58,460	24,109	22.27	536,805
Liberty.....	7	25.00	175	14,982	19.94	298,773
Lincoln.....	1,219	34.94	42,595	5,475	23.20	127,054
Madison.....	879	36.34	31,945	34,795	20.59	716,405
McCone.....	1,042	35.00	36,470	14,735	21.67	319,278
Meagher.....	240	25.02	6,005	22,112	18.49	408,889
Mineral.....	233	30.71	7,155	918	26.25	24,100
Missoula.....	2,134	35.00	74,690	14,886	20.75	308,957
Musselshell.....	305	35.18	10,730	17,140	20.87	357,640
Park.....	2,475	34.77	86,045	21,856	22.80	498,364
Petroleum.....	95	35.00	3,325	13,786	20.00	275,773
Phillips.....	537	35.06	18,829	42,093	20.22	850,953
Pondera.....	2,020	34.75	70,187	20,943	21.81	456,800
Powder River.....	449	35.00	15,715	27,034	21.10	570,445
Powell.....	948	34.54	32,744	16,529	21.07	348,225
Prairie.....	79	32.90	2,599	5,789	21.41	123,971
Ravalli.....	8,236	24.82	204,462	23,646	21.36	505,170
Richland.....	308	35.03	10,789	16,749	20.87	349,544
Roosevelt.....	932	34.99	32,610	15,866	20.98	332,890
Rosebud.....	639	34.13	21,808	21,495	20.87	448,694
Sanders.....	2,329	35.55	82,788	15,629	22.58	352,839
Sheridan.....	2,024	35.00	70,840	14,511	22.86	331,746
Silver Bow.....	1,725	45.28	78,115	4,383	31.24	136,910
Stillwater.....	2,013	25.60	51,544	30,203	17.67	533,688
Sweet Grass.....	1,831	34.13	62,495	27,666	19.06	527,239
Teton.....	3,030	25.11	76,160	32,962	20.95	690,690
Toole.....	.....	.....	.....	20,557	19.67	404,256
Treasure.....	221	35.23	7,786	8,467	20.51	173,684
Valley.....	1,656	35.00	57,960	28,182	21.25	598,779
Wheatland.....	367	35.00	12,845	13,995	20.62	288,599
Wibaux.....	1,293	35.70	46,160	7,582	23.54	178,460
Yellowstone.....	3,644	36.58	133,307	31,446	25.00	786,148
THE STATE.....	84,367	\$33.84	\$2,854,747	1,234,634	\$21.23	\$26,209,006

CATTLE—1936

	Dairy Cattle			All Cattle		
	Number	Avg. Value	Value	Number	Avg. Value	Value
Beaverhead.....	1,111	\$37.93	\$ 42,135	56,922	\$28.14	\$ 1,601,635
Big Horn.....	1,552	40.00	62,080	57,797	27.62	1,601,105
Blaine.....	1,450	35.00	50,750	34,817	20.40	710,411
Broadwater.....	838	40.00	33,530	12,681	26.71	338,715
Carbon.....	1,561	40.20	62,745	18,657	28.30	527,956
Carter.....	378	40.00	15,120	23,841	27.00	643,790
Cascade.....	4,398	10.09	176,300	32,486	30.03	975,500
Chouteau.....	783	35.00	27,410	37,871	20.45	774,697
Custer.....	531	40.50	21,505	16,470	28.70	472,620
Daniels.....	687	39.73	27,293	10,343	27.01	279,328
Dawson.....	135	15.00	6,075	14,813	24.61	364,510
Deer Lodge.....	795	50.10	39,830	3,844	31.63	121,595
Fallon.....	1,601	40.00	64,040	11,304	28.73	324,785
Fergus.....	788	40.00	31,520	47,798	28.28	1,351,545
Flathead.....	3,608	39.97	144,205	11,979	31.00	371,335
Gallatin.....	5,189	10.05	207,825	24,246	31.54	764,675
Garfield.....	74	33.75	2,497	16,890	19.92	336,418
Glacier.....	273	35.09	9,580	5,729	20.85	119,455
Golden Valley.....	222	29.43	6,534	9,378	20.40	191,328
Granite.....	919	40.00	36,760	14,028	28.62	401,434
Hill.....	583	41.70	24,310	19,732	20.73	408,969
Jefferson.....	1,804	43.13	77,815	10,526	30.27	318,655
Judith Basin.....	1,087	40.00	43,480	23,236	28.90	671,515
Lake.....	5,602	39.94	223,755	19,187	29.81	571,955
Lewis & Clark.....	1,300	38.58	50,155	20,574	21.80	448,535
Liberty.....	6	35.00	210	10,342	19.93	206,105
Lincoln.....	1,261	40.00	50,440	5,022	29.60	148,650
Madison.....	1,041	35.93	37,400	30,387	25.49	774,510
McCone.....	956	40.00	38,240	14,131	27.51	388,750
Meagher.....	203	25.00	5,075	19,529	21.48	419,507
Mineral.....	100	30.00	3,000	936	23.13	21,646
Missoula.....	1,847	40.00	73,880	10,248	28.68	293,455
Musselshell.....	280	32.03	8,968	13,787	21.90	301,896
Park.....	2,354	39.77	93,620	19,876	30.07	597,640
Petroleum.....	56	40.00	2,240	6,657	27.25	181,405
Phillips.....	477	10.37	19,260	29,724	27.17	807,460
Pondera.....	1,755	10.17	70,503	12,339	28.71	383,382
Powder River.....	407	40.00	16,280	29,543	27.87	823,336
Powell.....	836	39.62	33,125	15,772	28.15	443,983
Prairie.....	48	40.00	1,920	7,652	27.58	211,010
Ravalli.....	7,078	35.32	249,970	21,651	26.88	581,912
Richland.....	283	38.01	10,756	16,490	27.05	446,122
Roosevelt.....	875	35.15	30,755	14,705	20.89	307,114
Rosebud.....	667	38.85	25,910	22,307	27.45	612,425
Sanders.....	2,118	40.22	85,190	14,517	28.83	418,480
Sheridan.....	3,010	39.77	119,710	14,265	30.22	431,066
Silver Bow.....	1,740	42.31	73,620	3,927	33.31	130,805
Stillwater.....	1,846	34.95	64,515	23,500	23.02	540,977
Sweet Grass.....	1,676	32.05	53,715	21,916	20.51	449,591
Teton.....	2,550	33.13	84,488	25,531	28.43	725,748
Toole.....		...	...	13,686	26.62	364,335
Treasure.....	194	40.08	7,775	7,768	27.51	213,695
Valley.....	1,508	40.00	60,320	24,500	27.49	673,420
Wheatland.....	348	40.00	13,920	10,746	27.49	295,445
Wibaux.....	1,170	39.97	46,770	7,896	29.07	229,575
Yellowstone.....	3,037	41.25	125,265	28,268	29.19	825,272
THE STATE.....	76,996	\$38.89	\$2,994,089	1,053,767	\$26.52	\$27,941,829
1927.....	78,086	\$52.23	\$4,077,530	932,759	\$31.13	\$29,039,706
1928.....	79,790	53.84	4,296,011	932,245	35.51	33,105,144
1929.....	84,440	56.72	4,789,623	967,232	37.26	36,041,404
1930.....	85,199	55.41	4,720,585	988,757	36.38	35,966,363
1931.....	84,241	48.59	4,093,088	1,016,851	32.82	33,378,442
1932.....	79,504	39.04	3,103,517	1,030,557	24.11	24,868,068
1933.....	84,943	33.73	2,865,491	1,191,718	20.92	24,930,220
1934.....	87,595	29.62	2,594,306	1,389,365	18.31	25,438,497
1935.....	84,367	33.84	2,854,747	1,234,634	21.23	26,209,006
1936.....	76,996	38.89	\$2,994,089	1,053,767	26.52	\$27,941,829

SHEEP—1935

Tax Levies Extended Against 33½% of Assessed Value

	Stock Bucks			Purebreds		
	Number	Avg. Value	Value	Number	Avg. Value	Value
Beaverhead.....	4,734	\$4.57	\$ 21,658	114	\$9.21	\$ 1,050
Big Horn.....	1,179	5.00	5,895	40	3.75	150
Blaine.....	2,306	5.00	11,555			
Broadwater.....				245	5.95	1,460
Carbon.....	687	5.14	3,536			
Carter.....	2,665	5.00	13,325	109	10.00	1,090
Cascade.....	900	9.73	8,760			
Chouteau.....	1,201	4.27	5,125	12	25.00	300
Custer.....	513	5.00	2,565			
Daniels.....	191	4.90	937			
Dawson.....	592	5.00	2,960			
Deer Lodge.....	8	5.63	.45	67	10.15	680
Fallon.....	344	5.51	1,895			
Fergus.....	1,307	5.00	6,535	78	10.06	785
Flathead.....	285	5.00	1,425	282	10.00	2,820
Gallatin.....	2,505	7.28	18,235			
Garfield.....	1,533	5.00	7,665			
Glacier.....	1,443	5.00	7,215			
Golden Valley.....	400	4.96	1,984	17	10.00	170
Granite.....	217	5.00	1,085	26	10.00	260
Hill.....	249	5.84	1,455	46	10.00	460
Jefferson.....	206	6.04	1,245			
Judith Basin.....	487	5.00	2,435	523	10.00	5,230
Lake.....						
Lewis & Clark.....						
Liberty.....	428	5.00	2,138			
Lincoln.....	21	5.00	105	2	10.00	20
Madison.....	2,570	5.03	12,915	625	5.64	3,525
McCone.....	549	5.00	2,750			
Meagher.....	1,765	5.00	8,825			
Mineral.....						
Missoula.....	154	5.00	770			
Musselshell.....	488	5.04	2,460			
Park.....	1,176	5.00	5,885	83	10.00	830
Petroleum.....	661	5.00	3,305			
Phillips.....	1,590	5.28	8,401			
Pondera.....	543	5.00	2,715	59	10.00	590
Powder River.....	938	5.00	4,690			
Powell.....	1,247	5.73	7,148			
Prairie.....	369	5.00	1,845	20	10.00	200
Ravalli.....	698	4.95	3,454	5	10.00	50
Richland.....	237	5.06	1,199			
Roosevelt.....	145	5.07	735			
Rosebud.....	1,245	5.00	6,225			
Sanders.....	407	5.00	2,035			
Sheridan.....	163	5.00	815			
Silver Bow.....	338	5.01	1,695			
Stillwater.....	956	4.64	4,433	70	6.57	460
Sweet Grass.....	857	9.80	8,400	264	10.00	2,640
Teton.....	1,179	5.00	5,895	64	10.00	640
Toole.....	832	5.00	4,160			
Treasure.....	96	5.00	480			
Valley.....	2,427	5.00	12,135	55	10.00	550
Wheatland.....	1,144	5.00	5,720	12	10.00	120
Wibaux.....	209	5.00	1,045			
Yellowstone.....	1,201	7.25	8,707			
THE STATE.....	18,585	\$5.32	\$ 258,620	2,818	\$4.80	\$ 24,080

SHEEP—1936

Tax Levies Extended Against 33 1/3% of Assessed Value

	Stock Bucks			Purebreds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	3,695	\$5.66	\$ 20,911			
Big Horn.....	970	6.00	5,822	20	\$12.00	\$ 240
Blaine.....	3,231	5.00	16,155			
Broadwater.....				226	7.41	1,674
Carbon.....	666	6.25	4,162			
Carter.....	2,484	6.00	14,904	33	12.00	396
Cascade.....	1,354	9.44	12,785			
Chouteau.....	803	5.01	4,025			
Custer.....	140	5.35	2,356			
Daniels.....	185	6.00	1,110			
Dawson.....	579	6.00	3,474			
Deer Lodge.....	8	5.63	.45	49	10.71	.525
Fallon.....	366	6.00	2,196			
Fergus.....	1,275	6.00	7,650	62	12.00	741
Flathead.....	376	5.96	2,240	246	12.46	3,065
Gallatin.....	1,981	8.47	16,815			
Garfield.....	1,223	4.50	5,503			
Glacier.....	994	4.94	4,910			
Golden Valley.....	382	5.00	1,911	14	10.00	140
Granite.....	221	6.00	1,326	38	12.00	456
Hill.....	264	6.00	1,586	30	12.00	360
Jefferson.....	121	8.50	1,028			
Judtin Basin.....	631	6.00	3,786	262	12.00	3,144
Lake.....						
Lewis & Clark.....						
Liberty.....	205	5.00	1,025			
Lincoln.....	22	6.00	132	1	12.00	.12
Madison.....	2,998	5.98	17,923	438	9.34	4,090
McCone.....	647	6.00	3,882			
Meagher.....	1,887	5.00	9,435			
Mineral.....						
Missoula.....	88	6.00	528			
Musselshell.....	515	4.87	2,510	34	9.59	326
Lark.....	829	6.00	4,972	12	12.00	144
Petroleum.....	445	6.00	2,670			
Phillips.....	1,246	6.19	7,722			
Pondera.....	553	6.21	3,436			
Powder River.....	655	6.00	3,930			
Powell.....	1,124	6.07	6,828			
Prairie.....	528	6.00	3,168	10	12.00	120
Ravalli.....	684	6.00	4,164			
Riehland.....	98	6.06	.54	4	12.00	.48
Roosevelt.....	102	6.16	629			
Rosebud.....	1,222	6.00	7,333			
Sanders.....	308	5.98	1,842	31	12.00	372
Sheridan.....	142	6.00	852	4	12.00	.48
Silver Bow.....	326	5.32	1,735			
Stillwater.....	626	6.28	3,929	56	10.57	.592
Sweet Grass.....	573	5.50	3,185	257	9.93	2,553
Teton.....	1,069	6.00	6,414	122	12.00	1,464
Toole.....	761	6.20	4,716			
Treasure.....	74	6.08	450			
Valley.....	1,915	6.00	11,490	45	12.00	.540
Wheatland.....	1,040	6.00	6,240	12	12.00	144
Wibaux.....	162	6.01	.975			
Yellowstone.....	1,150	7.00	8,050			
THE STATE.....	44,243	\$6.00	\$265,399	2,006	\$10.57	\$21,197
1927.....	33,310	\$11.66	\$388,334	7,898	\$16.35	\$129,100
1928.....	47,313	11.49	543,450	5,459	16.42	89,617
1929.....	60,164	11.66	701,393	4,696	18.86	88,569
1930.....	49,053	12.17	596,753	2,585	18.74	48,442
1931.....	48,349	8.07	389,976	6,912	11.04	76,292
1932.....	43,187	5.41	233,503	5,812	4.44	25,793
1933.....	45,590	4.98	226,853	7,429	6.88	51,081
1934.....	48,239	7.13	344,034	5,387	10.05	54,128
1935.....	48,595	5.32	258,620	2,818	4.80	24,080
1936.....	44,243	6.00	265,399	2,006	10.57	21,197

SHEEP—1935

Tax Levies Extended Against 33½% of Assessed Value

	Coming Yearlings			Coming 2, 3, & 4 Yr. Olds		
	Number	Avg. Value	Value	Number	Avg. Value	Value
Beaverhead.....	37,740	\$3.34	\$ 125,879	88,128	\$3.55	\$ 312,731
Big Horn.....	20,840	2.78	57,886	36,073	3.45	124,455
Blaine.....	47,535	3.23	153,602	58,562	3.90	234,195
Broadwater.....	4,136	3.02	12,525	6,807	4.06	27,643
Carbon.....	11,418	3.63	41,499	17,004	4.01	68,239
Carter.....	14,920	3.50	52,215	68,636	4.00	274,544
Cascade.....	19,340	3.49	67,590	31,589	4.12	130,276
Chouteau.....	12,429	3.50	43,514	31,293	4.01	125,382
Custer.....	2,206	3.46	7,638	17,450	4.00	69,686
Daniels.....	3,138	3.49	10,960	6,072	3.91	23,754
Dawson.....	7,027	3.50	24,591	16,678	4.00	66,712
Deer Lodge.....	2,442	3.30	8,060	5,237	4.14	21,655
Fallon.....	2,361	3.50	8,275	9,550	4.00	38,200
Fergus.....	12,633	3.50	44,214	42,438	4.00	169,752
Flathead.....	4,578	3.50	16,025	5,002	3.66	18,285
Gallatin.....	5,045	3.47	17,490	16,211	3.95	64,080
Garfield.....	17,017	3.50	59,562	52,138	4.00	208,552
Glacier.....	24,711	3.61	89,144	32,892	3.90	128,238
Golden Valley.....	5,030	3.48	17,525	13,537	4.34	58,740
Granite.....	2,800	3.50	9,802	5,100	4.00	20,400
Hill.....	5,054	3.48	17,581	10,607	4.00	42,427
Jefferson.....	1,548	3.64	5,636	7,261	4.00	29,063
Judith Basin.....	8,442	3.53	29,826	20,093	4.00	80,375
Lake.....	.....	.....	.....	.....	.....	.....
Lewis & Clark.....	.....	.....	.....	.....	.....	.....
Liberty.....	3,060	3.50	10,711	8,939	4.00	35,758
Lincoln.....	.....	.....	.....	.....	.....	.....
Madison.....	20,094	3.49	70,060	52,446	4.02	210,630
McCone.....	6,430	3.50	22,505	18,357	4.00	73,428
Meagher.....	32,252	3.50	112,881	46,814	4.00	187,256
Mineral.....	.....	.....	.....	255	3.53	900
Missoula.....	1,398	3.50	4,893	4,635	4.00	18,540
Musselshell.....	8,489	3.50	29,741	13,160	4.00	52,734
Park.....	4,138	3.55	14,672	18,329	3.97	72,745
Petroleum.....	4,369	3.50	15,292	24,022	4.00	96,088
Phillips.....	21,980	3.54	77,809	65,130	3.80	247,494
Pondera.....	12,106	3.50	42,370	22,963	3.97	91,163
Powder River.....	5,416	3.50	18,956	23,283	4.00	93,132
Powell.....	12,518	3.50	43,813	22,999	4.01	92,206
Prairie.....	2,915	3.91	11,387	11,264	3.96	44,556
Ravalli.....	4,336	3.47	15,038	15,945	3.89	62,008
Richland.....	4,750	3.57	16,942	12,872	3.86	49,655
Roosevelt.....	.....	.....	.....	.....	.....	.....
Rosebud.....	13,155	3.48	45,726	43,269	4.01	173,599
Sanders.....	8,524	3.54	30,183	13,200	4.03	53,240
Sheridan.....	1,293	3.49	4,507	4,550	4.03	18,346
Silver Bow.....	881	2.82	2,485	1,980	4.86	9,615
Stillwater.....	11,110	3.00	33,417	20,036	3.52	70,538
Sweet Grass.....	14,922	3.50	52,283	37,453	4.45	166,572
Teton.....	16,221	3.50	56,786	29,573	4.00	118,292
Toole.....	15,913	3.50	55,698	32,651	4.00	130,604
Treasure.....	1,600	3.50	5,600	3,192	4.00	12,778
Valley.....	27,318	3.50	95,613	56,916	4.00	227,664
Wheatland.....	17,465	3.50	61,123	30,846	4.00	123,384
Wibaux.....	1,512	3.50	5,295	5,631	3.99	22,470
Yellowstone.....	24,500	3.50	85,750	39,826	4.00	159,304
THE STATE.....	571,055	\$3.44	\$1,962,575	1,278,894	\$3.95	\$5,052,038

REPORT OF STATE BOARD OF EQUALIZATION

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SHEEP—1936

Tax Levies Extended Against 33 1/3% of Assessed Value

	Coming Yearlings			Coming 2, 3, & 4 Yr. Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	30,093	\$4.65	\$ 139,893	71,308	\$5.19	\$ 391,377
Big Horn	11,203	4.50	50,410	52,320	5.50	287,762
Blaine.....	36,808	3.50	128,868	60,861	4.00	243,444
Broadwater..	521	4.50	2,347	10,311	5.51	56,803
Carbon	7,250	4.44	32,214	18,114	5.96	107,915
Carter.....	22,528	4.50	101,374	67,171	5.50	369,441
Cascade.....	17,725	4.52	80,198	33,972	5.30	179,932
Chouteau.....	6,908	3.50	24,182	21,987	4.00	87,912
Custer.....	5,815	4.53	26,470	16,071	5.38	86,442
Daniels.....	1,300	4.47	5,817	5,495	5.47	30,080
Dawson	4,430	4.50	19,931	14,260	5.50	78,121
Deer Lodge	2,057	4.19	8,610	3,725	4.51	16,915
Fallon.....	2,608	4.50	11,728	8,574	5.49	47,099
Fergus.....	9,333	4.50	41,999	36,802	5.50	202,410
Flathead	2,809	4.51	12,660	2,914	5.49	16,000
Gallatin	1,866	4.50	21,925	11,053	5.44	60,190
Garfield.....	7,070	3.37	23,826	37,726	4.13	155,808
Glacier.....	18,516	3.52	65,089	20,226	3.82	77,191
Golden Valley.....	2,850	3.51	9,995	12,566	4.00	50,286
Granite.....	2,035	4.50	9,159	5,314	5.50	29,229
Hill.....	1,947	4.51	8,778	9,724	5.45	52,998
Jefferson	227	4.56	1,036	4,119	6.20	25,545
Judith Basin.....	7,226	4.50	32,511	23,602	5.50	129,797
Lake.....	...	...	...	...	...	...
Lewis & Clark	...	...	...	...	...	...
Liberty.....	619	3.50	2,165	8,535	4.27	36,484
Lincoln	270	4.51	1,218	491	5.51	2,706
Madison	8,913	4.31	38,395	48,525	5.51	267,605
McCone.....	5,029	4.51	22,685	19,543	5.50	107,492
Meagher.....	21,873	4.00	87,492	49,000	5.00	245,000
Mineral .....	...	...	122	4,06	495	
Missoula.....	1,440	4.50	6,480	2,469	5.50	13,602
Musselshell.....	2,896	4.35	12,611	17,053	4.40	74,987
Park.....	5,956	4.51	26,873	15,515	5.44	84,394
Petroleum	1,268	4.50	5,705	15,502	5.50	85,259
Phillips	8,684	4.59	39,872	44,415	5.50	244,475
Pondera	4,667	4.24	19,782	23,320	5.38	125,480
Powder River	7,092	4.50	31,914	24,676	5.50	135,718
Powell.....	11,345	4.50	51,052	27,605	5.40	148,993
Prairie.....	7,433	4.51	33,500	15,736	5.50	86,539
Ravalli.....	3,320	4.29	14,235	18,555	5.24	97,251
Richland.....	3,023	4.50	9,097	6,710	5.32	35,670
Roosevelt .....	...	...	...	...	...	...
Rosebud	5,393	4.11	22,167	50,771	5.48	278,409
Sanders.....	7,260	4.47	32,439	6,825	5.46	37,274
Sheridan.....	1,242	4.50	5,594	3,802	5.50	20,911
Silver Bow.....	357	4.51	2,060	1,560	5.50	8,585
Stillwater	3,598	4.00	14,391	19,553	4.99	97,602
Sweet Grass	6,905	3.91	26,986	35,806	4.84	173,140
Teton.....	11,932	4.50	53,705	35,857	5.50	197,225
Toole.....	6,210	4.50	27,944	29,468	5.50	162,073
Treasure.....	2,111	4.51	9,512	2,185	5.50	12,018
Valley.....	16,230	4.50	73,035	58,072	5.50	319,396
Wheatland	8,079	4.50	36,354	36,345	5.50	199,893
Wibaux.....	919	4.51	4,150	4,346	5.34	23,225
Yellowstone.....	11,000	4.50	63,000	25,360	5.50	139,480
THE STATE....	383,319	\$4.26	\$1,633,433	1,195,970	\$5.22	\$6,214,381
1927.....	574,204	\$8.10	\$4,651,965	1,068,029	\$10.83	\$11,571,383
1928.....	614,588	8.01	4,925,236	1,179,590	11.15	13,159,091
1929.....	749,940	8.23	6,170,439	1,408,379	11.00	15,485,642
1930.....	688,888	6.38	4,393,299	1,355,814	9.03	14,050,479
1931.....	540,026	3.97	2,142,766	1,656,160	5.05	8,357,041
1932.....	334,419	2.36	788,583	1,384,511	2.96	4,093,750
1933.....	570,506	1.99	1,134,429	1,337,905	2.99	4,093,251
1934.....	600,003	3.96	2,376,808	1,292,268	4.99	6,455,668
1935.....	571,055	3.41	1,962,575	1,278,894	3.95	5,052,083
1936.....	383,319	4.26	1,633,433	1,195,970	5.22	6,244,381

SHEEP—1935

Tax Levies Extended Against 33½% of Assessed Value

	All Others			All Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	73,483	\$ 2.37	\$ 174,212	204,199	\$ 3.11	\$ 635,530
Big Horn.....	24,403	2.30	56,187	82,535	2.96	244,573
Blaine.....	50,017	2.02	101,510	158,420	3.16	500,862
Broadwater.....	11,092	2.33	25,901	22,280	3.03	67,529
Carbon.....	18,602	2.04	37,980	47,711	3.17	151,254
Carter.....	20,629	2.42	49,956	106,959	3.66	391,130
Cascade.....	26,650	2.01	53,444	78,479	3.31	260,070
Chouteau.....	18,489	2.26	41,777	63,424	3.41	216,098
Custer.....	1,878	2.78	13,556	25,047	3.73	93,445
Daniels.....	4,888	2.14	10,455	14,289	3.22	46,106
Dawson.....	12,594	2.46	31,027	36,891	3.40	125,290
Deer Lodge.....				7,754	3.93	30,440
Fallon.....	4,031	2.00	8,062	16,286	3.46	56,432
Fergus.....	26,859	2.11	56,708	83,315	3.34	277,994
Flathead.....	3,065	2.24	6,880	13,212	3.44	45,435
Gallatin.....	12,637	2.23	28,190	36,398	3.52	127,995
Garfield.....	27,234	2.24	61,038	97,922	3.44	336,817
Glacier.....	31,948	2.02	64,406	90,994	3.18	289,003
Golden Valley.....	9,553	1.93	18,422	28,537	3.39	96,841
Granite.....	7,396	2.00	14,792	15,639	2.98	46,339
Hill.....	9,400	2.06	19,397	25,356	3.21	81,320
Jefferson.....	5,200	2.93	15,255	14,215	3.60	51,199
Judith Basin.....	14,642	2.18	31,870	44,187	3.39	149,736
Lake.....	30,376	3.31	100,630	30,376	3.31	100,630
Lewis & Clark.....	91,130	3.23	294,665	91,130	3.23	294,665
Liberty.....	15,630	1.50	23,445	28,057	2.57	72,052
Lincoln.....	1,659	3.02	5,009	1,682	3.05	5,134
Madison.....	60,134	1.96	117,795	135,869	3.05	414,925
McCone.....	10,886	2.49	27,126	36,222	3.47	125,809
Meagher.....	39,370	2.09	82,336	120,201	3.26	391,298
Mineral.....				255	3.53	900
Missoula.....	2,573	1.93	4,979	8,760	3.33	29,182
Musselshell.....	13,731	2.49	34,239	35,868	3.32	119,174
Park.....	40,981	2.47	101,034	64,707	3.02	195,166
Petroleum.....	10,873	2.12	23,096	39,925	3.45	137,781
Phillips.....	18,455	2.13	39,310	107,155	3.48	373,014
Pondera.....	22,710	1.71	38,783	58,381	3.01	175,621
Powder River.....	12,525	2.00	25,050	42,162	3.36	141,828
Powell.....	32,305	2.58	83,328	69,069	3.28	226,495
Prairie.....	8,478	2.24	19,031	23,046	3.34	77,019
Ravalli.....	15,546	2.02	31,473	36,530	3.07	112,023
Richland.....	9,353	2.17	20,255	27,212	3.24	88,051
Roosevelt.....	10,270	3.21	32,976	10,415	3.24	33,711
Rosebud.....	18,548	2.29	42,435	76,217	3.52	267,985
Sanders.....	12,873	2.39	30,771	35,004	3.32	116,229
Sheridan.....	2,069	2.57	5,326	8,075	3.59	28,994
Silver Bow.....	1,546	2.47	3,825	4,745	3.71	17,620
Stillwater.....	19,245	2.00	38,553	51,417	2.87	147,401
Sweet Grass.....	40,120	2.17	87,239	93,616	3.39	317,134
Teton.....	36,404	1.94	70,610	83,441	3.02	252,223
Toole.....	26,245	2.02	52,897	75,641	3.22	243,359
Treasure.....	1,574	2.92	4,591	6,462	3.63	23,149
Valley.....	35,178	2.61	91,679	121,894	3.51	427,641
Wheatland.....	34,084	2.50	85,332	83,551	3.30	275,679
Wibaux.....	2,954	2.17	6,420	10,306	3.42	35,230
Yellowstone.....	27,039	2.71	73,331	92,566	3.53	327,092
THE STATE.....	1,122,554	\$ 2.33	\$ 2,618,594	3,023,906	\$ 3.28	\$ 9,915,952

SHEEP—1936

Tax Levies Extended Against 33½% of Assessed Value

	All Others			All Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	62,117	\$3.10	\$ 192,870	167,213	\$4.46	\$ 745,051
Big Horn.....	16,814	3.00	50,443	81,327	4.85	394,671
Blaine.....	43,294	2.00	86,588	144,194	3.29	475,055
Broadwater.....	9,597	2.70	25,942	20,658	4.20	86,766
Carbon.....	14,029	2.47	34,622	40,059	4.47	178,913
Carter.....	31,256	2.97	92,747	123,472	4.69	578,862
Cascade.....	19,175	2.58	49,524	72,226	4.46	322,439
Chouteau.....	17,111	2.00	34,244	46,809	3.21	150,363
Custer.....	9,315	2.87	26,725	31,671	4.48	141,993
Daniels.....	7,663	2.60	19,887	13,643	4.17	56,891
Dawson.....	13,200	2.93	38,641	32,469	4.33	140,467
Deer Lodge.....	—	—	—	5,839	4.47	26,095
Fallon.....	5,592	2.59	14,481	17,140	4.40	75,501
Fergus.....	26,385	2.83	74,747	73,857	4.43	327,550
Flathead.....	2,710	2.55	6,915	9,055	4.51	40,880
Gallatin.....	17,070	2.72	46,585	34,970	4.16	145,515
Garfield.....	23,522	2.25	53,056	69,541	3.43	238,193
Glacier.....	12,905	2.01	25,883	52,641	3.29	173,076
Golden Valley.....	8,719	2.39	20,851	24,531	3.39	83,183
Granite.....	5,075	2.50	12,689	12,683	4.17	52,859
Hill.....	9,130	2.77	25,290	21,095	4.22	89,012
Jefferson.....	4,510	3.48	15,714	8,977	4.83	43,323
Judith Basin.....	11,178	2.75	30,795	42,899	4.66	200,033
Lake.....	23,167	4.25	98,510	23,167	4.25	98,510
Lewis & Clark.....	88,528	2.93	259,640	88,528	2.93	259,640
Liberty.....	5,609	2.00	11,218	14,968	3.40	50,892
Lincoln.....	485	2.91	1,407	1,269	4.31	5,475
Madison.....	48,183	2.65	127,645	109,057	4.18	455,658
McCone.....	14,547	2.84	41,351	39,766	4.41	175,410
Meagher.....	38,123	2.57	97,894	110,883	3.97	439,821
Mineral.....	—	—	—	122	4.06	495
Missoula.....	1,873	2.50	4,682	5,870	4.30	25,292
Musselshell.....	8,781	2.41	21,198	29,279	3.81	111,632
Park.....	33,168	2.12	91,699	55,480	3.75	208,082
Petroleum.....	5,820	2.51	14,582	23,035	4.70	108,216
Phillips.....	24,596	3.36	82,732	78,971	3.36	274,801
Pondera.....	22,150	2.95	65,367	50,690	4.22	214,065
Powder River.....	12,134	2.50	30,335	44,557	4.53	201,897
Powell.....	29,980	3.07	92,131	70,054	4.27	299,004
Prairie.....	10,865	2.65	28,833	34,572	4.40	152,160
Ravalli.....	11,535	2.55	29,437	34,094	4.25	145,027
Richland.....	8,399	2.96	24,869	17,234	4.08	70,278
Roosevelt.....	5,314	4.21	22,397	5,416	4.25	23,026
Rosebud.....	18,947	2.61	49,630	76,333	4.68	357,539
Sanders.....	7,976	2.66	21,239	22,400	4.16	93,166
Sheridan.....	3,905	3.21	12,537	9,095	4.39	39,942
Silver Bow.....	951	2.98	2,830	3,294	4.62	15,210
Stillwater.....	17,673	2.99	52,863	11,506	4.08	169,377
Sweet Grass.....	37,243	2.31	85,869	80,784	3.61	291,733
Teton.....	27,855	2.92	81,439	76,835	4.43	340,247
Toole.....	20,747	2.50	51,971	57,186	4.31	246,704
Treasure.....	1,650	3.50	5,773	6,020	4.61	27,753
Valley.....	36,884	2.95	108,740	113,146	4.54	513,201
Wheatland.....	13,732	2.50	34,327	59,208	4.68	276,958
Wibaux.....	3,393	2.51	8,535	8,820	4.18	36,885
Yellowstone.....	29,782	3.71	110,380	70,292	4.57	320,910
THE STATE.....	983,362	\$2.80	\$2,751,299	2,608,900	\$4.18	\$10,915,709
1927.....	726,045	\$6.64	\$4,820,211	2,409,486	\$8.96	\$21,560,993
1928.....	869,831	6.71	5,832,202	2,716,718	9.03	24,550,596
1929.....	890,609	7.88	6,187,347	3,113,788	9.52	28,633,390
1930.....	960,007	5.47	5,247,211	3,256,347	7.47	24,336,184
1931.....	1,017,051	2.69	2,738,608	3,268,498	4.20	13,726,683
1932.....	1,194,496	1.63	1,943,543	2,962,425	2.39	7,085,172
1933.....	1,249,905	1.32	1,654,210	3,211,335	2.20	7,069,824
1934.....	1,398,778	2.44	3,406,129	3,344,675	3.78	12,636,767
1935.....	1,122,554	2.33	2,618,594	3,023,906	3.28	9,915,952
1936.....	983,362	2.80	2,751,299	2,608,900	4.18	10,915,709

SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1935

Tax Levies Extended Against 33½% of Assessed Value

	Swine Value	Poultry Value	Fur Animals Value	Bearing Bees Value	Miscel. Value	Total Value All Livestock
Beaverhead.....	\$ 2,706	.....	\$15,160	.....	.....	\$ 2,142,457
Big Horn.....	9,602	3,125	.....	5,172	.....	1,713,976
Blaine.....	3,762	.....	.....	1,280	.....	1,590,372
Broadwater....	2,765	3,855	.....	230	.....	424,735
Carbon.....	8,320	.....	420	6,717	65	791,077
Carter.....	1,315	3,642	.....	.....	120	1,042,539
Cascade.....	5,662	6,289	126	2,680	171	1,273,104
Chouteau.....	10,891	16,237	22	230	40	1,551,392
Custer.....	786	480	240	160	150	520,110
Daniels.....	4,021	10,676	.....	.....	.....	426,451
Dawson.....	1,838	.....	1,620	50	40	552,252
Deer Lodge.....	2,425	.....	.....	.....	.....	166,895
Fallon.....	4,757	4,158	1,440	8	.....	409,448
Fergus.....	11,160	220	5,000	360	544	1,907,527
Flathead.....	8,575	.....	9,860	895	430	546,490
Gallatin.....	16,750	.....	975	6,040	720	1,134,395
Garfield.....	840	.....	.....	48	.....	1,053,266
Glacier.....	558	170	1,350	.....	.....	501,060
Golden Valley.....	901	4,257	105	.....	.....	388,144
Granite.....	1,647	.....	800	.....	130	425,966
Hill.....	8,919	10,497	280	.....	50	728,892
Jefferson.....	1,494	6,171	1,450	.....	.....	393,839
Judith Basin.....	7,097	14,352	416	107	.....	904,534
Lake.....	14,550	.....	.....	.....	4,265	747,110
Lewis & Clark.....	6,245	.....	3,500	345	.....	927,080
Liberty.....	710	527	.....	.....	.....	399,947
Lincoln.....	1,920	3,134	1,149	184	808	182,612
Madison.....	5,310	760	440	320	.....	1,239,860
McCone.....	2,275	23	100	315	.....	589,395
Meagher.....	.....	.....	.....	.....	.....	844,712
Mineral.....	120	155	.....	.....	.....	29,640
Missoula.....	5,578	6,150	5,166	.....	91	410,934
Musselshell.....	1,785	3,792	18	187	.....	583,029
Park.....	4,467	9,252	1,505	192	.....	847,702
Petroleum.....	435	.....	.....	200	.....	504,484
Phillips.....	2,248	7,144	.....	1,200	.....	1,497,599
Pondera.....	8,343	4,030	420	445	60	735,684
Powder River.....	1,767	.....	.....	.....	.....	879,010
Powell.....	361	.....	480	.....	310	650,028
Prairie.....	802	.....	.....	.....	.....	288,912
Ravalli.....	18,177	4,547	1,500	2,532	.....	814,169
Richland.....	14,751	.....	.....	1,945	.....	669,982
Roosevelt.....	4,187	7,250	.....	.....	.....	492,268
Rosebud.....	2,151	6,314	1,040	1,490	202	888,411
Sanders.....	2,294	.....	1,545	.....	.....	527,567
Sheridan.....	5,938	13,789	.....	20	20	549,692
Silver Bow.....	3,935	385	1,260	.....	30	173,770
Stillwater.....	7,326	4,566	1,856	158	60	814,398
Sweet Grass.....	1,792	7,743	.....	2,805	.....	969,684
Teton.....	4,368	.....	155	1,785	.....	1,062,941
Toole.....	1,324	6,592	.....	.....	.....	695,621
Treasure.....	1,297	.....	200	2,025	50	238,490
Valley.....	3,756	1,366	.....	5,704	.....	1,215,976
Wheatland.....	848	3,873	600	10	50	617,819
Wibaux.....	4,145	.....	.....	.....	.....	289,285
Yellowstone.....	12,441	12,067	.....	2,240	.....	1,418,793
THE STATE	\$260,947	\$187,588	\$60,198	\$17,849	\$ 8,406	\$43,385,525

SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1936

Tax Levies Extended Against 33½% of Assessed Value

	Swine Value	Poultry Value	Fur Bearing Animals Value	Bees Value	Miscel. Value	Total Value All Livestock
Beaverhead	\$ 6,180		\$ 24,175			\$ 2,579,547
Big Horn	12,118	10,739		\$ 2,444		2,276,273
Blaine	6,268			75		1,412,591
Broadwater	3,594	4,195				517,285
Carbon	11,200		480	4,809	\$ 2	910,385
Carter	2,627	3,649			165	1,426,653
Cascade	11,209	7,978	55	1,250	160	1,399,553
Chouteau	10,201	13,064			51	1,119,226
Custer	1,525	423	360		200	722,418
Daniels	8,019	9,133				157,094
Dawson	3,862		1,650		9	635,848
Deer Lodge	2,790					174,175
Fallon	7,303	3,447	\$ 850			532,866
Fergus.	13,087	80	7,530	108	140	2,040,855
Flathead	12,800		7,210	570	105	594,600
Gallatin	24,840		1,750	6,440	125	1,221,625
Garfield	776			1		720,041
Glacier		154	1,610		460	335,836
Golden Valley	1,567	3,713	100			327,511
Granite	1,804		600		165	517,437
Hill	11,466	10,289	100			601,067
Jefferson	2,393	6,894				425,780
Judith Basin	7,435	12,524	376			1,028,206
Lake	22,625			75	7,180	848,505
Lewis & Clark	3,120		3,500			892,415
Liberty	760	520				295,107
Lincoln	2,984	2,758	685	58	824	204,295
Madison	8,270	630	400	335		1,371,056
McCone	2,745	2	100	63		697,970
Meagher						906,858
Mineral	55	355				28,076
Missoula	8,190	6,055	4,994		302	399,088
Musselshell	1,720	3,220		90		489,669
Park	7,547	8,325	665	100	1,825	668,361
Petroleum	913					375,459
Phillips	2,806	5,439		1,970		1,449,876
Pondera	12,415				6,341	714,925
Powder River	2,568					1,172,130
Powell	729		960		310	818,650
Prairie	2,872		180		55	476,447
Ravalli	30,671	7,176	650	2,639	857	954,642
Richland	14,578			1,875		733,752
Roosevelt	7,681	7,961				499,742
Rosebud	2,356	5,489	1,440	885	248	1,169,877
Sanders	2,258			2,887		576,009
Sheridan	11,813	12,026			10	681,162
Silver Bow	1,565	165	6,695		85	167,315
Stillwater	11,129	6,089	1,550	165	60	865,984
Sweet Grass	2,006	7,242	250	2,307		866,584
Teton	5,789		150	1,020	6	1,202,470
Toole	1,806	5,321				663,696
Treasure	2,114		120	1,020	50	288,457
Valley	1,698	1,185	720	3,368		1,333,467
Wheatland	1,322	3,266		10	50	646,271
Wibaux	5,050		4,100			352,375
Yellowstone	17,334	5,520		2,200		1,488,141
THE STATE	\$ 365,853	\$ 175,339	\$ 74,005	\$ 36,818	\$ 20,114	\$ 16,485,712
1927	\$ 835,451	\$ 254,595	\$ 51,340		\$ 173,596	\$ 62,083,837
1928	870,721	291,790			211,621	69,003,313
1929	1,012,332	327,966	\$ 6,008	72,637	100,405	75,786,599
1930	782,484	342,967	129,043	60,958	33,750	70,225,078
1931	696,602	290,554	147,831	58,458	22,607	55,656,313
1932	289,078	233,603	82,463	44,974	13,129	38,462,232
1933	221,600	194,523	59,763	38,394	13,650	38,279,951
1934	211,758	178,381	66,734	40,007	29,783	45,088,974
1935	260,947	187,588	60,198	17,849	8,406	13,385,525
1936	365,853	175,339	74,005	36,818	20,114	46,185,712

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

Tax Levies Extended Against 20% of Assessed Value

	Household Furniture	Jewelry, Watches, Clocks, Musical Inst., Etc.	Radios, Electric Refrig. & Washing Machines	Carriages, Wagons, Harness & Saddles	Farm Machinery, Inclusive of Tractors, Etc.
Beaverhead.....	\$ 236,909	.....	\$ 27,775	\$ 74,409	\$ 93,007
Big Horn.....	135,335	19,564	.....	48,568	154,637
Blaine.....	126,130	23,040	.....	57,355	229,715
Broadwater.....	66,715	12,680	.....	40,020	147,442
Carbon.....	178,315	27,866	.....	59,481	226,167
Carter.....	59,456	11,162	.....	45,685	76,259
Cascade.....	1,403,235	192,412	340,776	67,250	367,505
Chouteau.....	169,688	5,246	47,601	67,752	661,078
Custer.....	270,205	103,375	.....	29,705	255,378
Daniels.....	77,283	11,819	14,821	27,934	269,443
Dawson.....	157,649	35,015	.....	28,690	242,680
Deer Lodge.....	563,665	10,620	.....	10,615	245,777
Fallon.....	73,268	23,860	.....	34,188	183,101
Fergus.....	299,709	58,597	65,406	78,248	431,002
Flathead.....	573,830	144,180	.....	34,380	130,460
Gallatin.....	481,995	107,850	.....	61,950	218,685
Garfield.....	34,745	5,925	2,200	36,052	103,375
Glacier.....	80,212	6,650	15,003	14,300	133,082
Golden Valley.....	24,617	4,430	4,598	11,054	31,080
Granite.....	74,425	20,815	.....	.....	30,985
Hill.....	277,820	60,515	112,375	29,380	606,769
Jefferson.....	92,170	.....	8,275	18,210	38,800
Judith Basin.....	99,515	17,285	25,095	33,350	251,441
Lake.....	164,455	30,635	.....	38,995	233,955
Lewis & Clark.....	790,675	240,675	81,590	42,560	106,635
Liberty.....	16,550	2,480	.....	.....	128,740
Lincoln.....	132,120	29,340	40,675	16,450	19,610
Madison.....	124,495	6,415	11,355	34,120	78,470
McCone.....	50,923	13,738	.....	38,184	179,710
Meagher.....	45,590	.....	11,530	20,315	35,110
Mineral.....	34,325	3,275	2,540	2,350	5,730
Missoula.....	565,840	125,163	.....	21,120	50,575
Musselshell.....	125,020	17,738	99,048	17,238	44,018
Park.....	515,531	93,476	.....	40,235	96,265
Petroleum.....	23,083	5,639	.....	11,949	40,359
Phillips.....	108,403	.....	20,863	55,193	341,562
Pondera.....	186,122	22,221	37,570	45,627	419,013
Powder River.....	61,669	7,809	.....	44,537	113,191
Powell.....	97,553	11,376	.....	32,630	69,342
Prairie.....	67,642	10,899	.....	26,076	120,654
Ravalli.....	246,630	41,270	.....	43,340	140,567
Richland.....	78,245	10,125	.....	34,367	174,487
Roosevelt.....	147,402	19,890	32,300	42,097	401,487
Rosebud.....	100,942	8,885	10,405	34,725	126,863
Sanders.....	162,104	.....	.....	.....	81,290
Sheridan.....	184,129	58,786	.....	67,422	497,742
Silver Bow.....	911,405	144,885	154,745	16,845	29,350
Stillwater.....	107,167	25,659	14,885	47,349	150,616
Sweet Grass.....	103,956	16,500	16,108	35,393	69,357
Teton.....	155,560	40,467	.....	44,340	543,830
Toole.....	119,116	23,355	.....	12,970	183,421
Treasurc.....	18,397	2,995	.....	10,225	65,422
Valley.....	227,987	56,684	.....	316,892	435,750
Wheatland.....	112,825	23,398	.....	21,635	45,900
Wibaux.....	29,890	6,075	.....	16,585	73,995
Yellowstone.....	1,095,635	93,992	110,380	54,952	562,474
THE STATE.....	\$ 12,468,337	\$ 2,096,751	\$ 1,307,919	\$ 2,195,292	\$ 10,793,958

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

Tax Levies Extended Against 20% of Assessed Value

	Jewelry, Watches, Clocks, Musical Instruments, Inst., Etc.	Radios, Electric Refrig. & Washing Machines	Carriages, Wagons, Harness, & Saddles	Farm Machinery Inclusive of Tractors, Etc.	Machinery Other Than Farm, Mining or Mfg.
Beaverhead.....	\$ 235,080	\$ 25,975	\$ 73,100	\$ 86,595	
Big Horn.....	118,912	19,392	45,977	200,304	16,230
Blaine.....	120,755	22,400	44,665	228,495	.....
Broadwater.....	72,680	1,190	10,000	24,585	61,780
Carbon.....	175,470	26,815	.....	57,038	164,395
Carter.....	57,763	9,671	.....	46,299	75,625
Cascade.....	1,369,490	177,225	347,495	58,830	376,450
Chouteau.....	171,241	5,579	33,086	51,308	645,398
Custer.....	260,955	106,115	.....	27,960	80,312
Daniels.....	73,318	11,083	17,785	24,064	226,611
Dawson.....	163,900	.....	11,680	26,475	169,638
Deer Lodge.....	548,375	9,335	4,225	9,405	293,070
Fallon.....	69,181	8,922	18,712	30,971	107,284
Fergus.....	303,119	51,240	80,930	61,160	379,958
Flathead.....	581,070	88,900	123,535	33,050	132,620
Gallatin.....	478,775	100,330	.....	56,370	224,835
Garfield.....	31,995	5,130	2,400	30,005	63,535
Glacier.....	56,830	6,020	19,770	10,230	81,195
Golden Valley.....	22,672	4,165	4,518	10,037	28,355
Granite.....	51,497	20,710	25,748	16,685	27,915
Hill.....	287,155	57,480	128,325	26,745	437,695
Jefferson.....	84,315	8,000	8,900	15,395	34,640
Judith Basin.....	98,465	12,320	30,325	30,415	242,227
Lake.....	139,415	15,985	50,835	37,140	235,695
Lewis & Clark.....	782,315	224,615	113,015	44,375	96,860
Liberty.....	19,945	1,930	1,890	7,255	130,155
Lincoln.....	133,635	28,345	49,900	13,515	25,965
Madison.....	117,795	5,370	11,440	31,820	73,635
McCone.....	52,050	14,223	.....	33,282	163,916
Meagher.....	42,140	.....	11,145	19,845	31,330
Mineral.....	30,465	5,250	4,150	2,250	5,565
Missoula.....	582,780	117,322	.....	24,555	37,685
Musselshell.....	122,545	26,189	29,021	16,447	38,664
Park.....	499,920	87,050	42,584	39,090	92,860
Petroleum.....	21,212	4,995	.....	9,996	31,379
Phillips.....	110,382	8,455	13,698	48,224	297,129
Pondera.....	188,995	19,465	41,995	41,835	191,385
Powder River.....	58,405	6,940	.....	41,125	102,379
Powell.....	94,775	9,723	1,495	29,004	55,430
Prairie.....	64,588	10,753	.....	24,504	103,385
Ravalli.....	244,565	43,740	17,895	40,680	138,505
Richland.....	87,802	14,240	.....	29,002	154,829
Roosevelt.....	151,920	20,190	41,426	37,205	360,165
Rosebud.....	103,080	10,342	17,427	34,930	102,028
Sanders.....	147,865	350	.....	.....	67,391
Sheridan.....	172,150	31,535	44,290	58,802	486,900
Silver Bow.....	908,700	135,770	157,845	10,575	96,625
Stillwater.....	108,854	14,562	28,209	41,689	152,344
Sweet Grass.....	98,442	14,375	17,850	33,142	64,019
Teton.....	160,705	10,480	54,523	39,401	630,545
Toole.....	99,972	22,590	.....	11,605	190,298
Treasure.....	17,230	5,295	.....	7,681	56,245
Valley.....	240,062	.....	72,427	4,929	541,305
Wheatland.....	108,100	16,950	17,363	18,700	43,170
Wibaux.....	29,290	5,820	1,150	15,035	61,735
Yellowstone.....	1,206,261	100,275	112,460	52,650	243,589
Public Utilities..	29,111	.....	.....	.....	10,038,519
THE STATE.....	\$ 12,408,484	\$ 1,790,246	\$ 1,879,372	\$ 1,711,357	\$ 9,802,042
					\$ 11,495,654
1927.....	13,115,802	3,313,257	68,702	3,754,598	11,989,783
1928.....	13,344,531	3,378,313	277,672	3,585,367	14,708,662
1929.....	14,366,560	3,501,358	648,101	3,393,114	18,856,496
1930.....	14,839,304	3,318,950	1,154,076	3,006,720	21,014,848
1931.....	14,828,133	3,102,857	1,516,460	2,691,226	18,212,508
1932.....	13,665,253	2,728,677	1,310,104	2,367,521	14,718,678
1933.....	12,956,996	2,237,790	1,368,084	2,126,392	12,550,918
1934.....	12,701,059	2,119,529	1,317,515	2,091,509	11,555,678
1935.....	12,468,337	2,096,751	1,307,919	2,195,292	10,793,958
1936.....	12,408,484	1,790,246	1,879,372	1,711,357	9,802,042
					11,495,654

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

Tax Levies Extended Against 20% of Assessed Value

	Automobiles and Trucks Number	Av. Value	Value	Flying Machines	Hay, Grain and Other Agricultural Products
Beaverhead	1,945	\$214.60	\$ 417,388	.....	.....
Big Horn	1,503	165.74	249,101	.....	\$ 15,220
Blaine	2,002	150.72	301,835	1,650	.....
Broadwater	739	159.53	117,895	.....	2,265
Carbon	2,467	129.59	319,688	.....	88,850
Carter	770	137.68	106,012	.....	.....
Cascade	8,933	184.16	1,645,093	28,750	349,399
Chouteau	2,691	165.91	446,475	400	239,581
Custer	1,981	139.98	277,302	300	16,478
Daniels	1,253	95.79	120,027	1,500	25,350
Dawson	2,018	124.32	250,870	.....	.....
Deer Lodge	2,578	195.74	504,630	.....	.....
Fallon	938	115.63	108,461	.....	12,661
Fergus	3,909	132.17	516,652	1,400	44,784
Flathead	4,412	152.06	670,925	.....	19,370
Gallatin	4,257	127.47	542,630	.....	360,750
Garfield	840	104.69	87,937	.....	.....
Glacier	1,530	265.89	406,808	.....	18,928
Golden Valley	445	95.16	42,347	400	.....
Granite	716	195.85	139,232	.....	.....
Hill	3,379	135.56	458,045	.....	60,652
Jefferson	989	141.22	139,666	.....	.....
Judith Basin	1,311	135.70	177,900	.....	55,176
Lake	2,213	154.99	343,000	.....	.....
Lewis & Clark	4,844	190.89	924,675	3,500	.....
Liberty	714	128.79	91,955	.....	.....
Lincoln	1,457	141.69	206,443	.....	.....
Madison	1,592	109.62	174,520	.....	.....
McCone	1,258	161.38	203,021	.....	.....
Meagher	556	144.94	80,585	.....	.....
Mineral	358	202.60	72,530	.....	.....
Missoula	5,350	150.59	805,669	1,550	.....
Musselshell	1,427	131.99	188,344	300	100
Park	2,483	225.52	559,970	.....	5,100
Petroleum	498	138.54	68,995	.....	.....
Phillips	1,722	186.99	322,003	.....	.....
Pondera	1,906	196.83	375,166	700	229,265
Powder River	844	158.20	133,525	.....	.....
Powell	1,484	194.70	288,935	.....	.....
Prairie	772	85.82	66,255	.....	.....
Ravalli	3,163	154.08	487,352	.....	22,099
Richland	2,081	143.76	299,170	.....	49,462
Roosevelt	1,961	157.81	309,469	200	42,119
Rosebud	1,346	123.27	165,928	.....	6,427
Sanders	1,266	141.18	178,740	.....	.....
Sheridan	2,180	117.17	255,420	275	60,872
Silver Bow	8,899	279.45	2,486,855	9,785	.....
Stillwater	1,549	119.35	184,882	75	.....
Sweet Grass	953	127.57	121,571	.....	.....
Teton	1,976	203.71	402,535	.....	362,408
Toole	1,768	168.45	297,821	.....	18,240
Treasure	342	142.97	48,895	.....	.....
Valley	4,033	144.00	580,814	33,165	16,200
Wheatland	782	158.81	124,190	.....	1,970
Wibaux	648	102.33	66,310	.....	3,500
Yellowstone	6,035	206.75	1,247,737	.....	197,190
THE STATE	120,066	\$168.33	\$20,210,197	\$83,950	\$ 2,324,416

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

				Tax Levies Extended Against 7% of Assessed Value		
					Hay, Grain and Other Agricultural Products	
Tax Levies Extended Against 20% of Assessed Value						
		Automobiles and Trucks		Flying Machines		
	Number	Av. Value	Value			
Beaverhead.	1,861	\$273.03	\$ 508,482	.....	\$ 250
Big Horn	1,613	222.78	359,347	.....	
Blaine	1,975	198.95	392,935	\$ 1,600		
Broadwater	823	199.81	164,445	200	1,086	
Carbon.	2,585	155.04	400,777	.....	35,403
Carter.	805	137.34	111,360	.....	
Cascade	9,342	223.79	2,090,670	1,800	612,188	
Chouteau	2,725	201.65	549,507	350	155,370	
Custer	1,973	168.06	331,586	1,875		
Daniels	1,229	143.70	176,612	.....	15,936
Dawson.	1,900	145.23	275,945	.....	16,335
Deer Lodge.	2,725	233.50	636,280	1,000	5,952	
Fallon.	929	153.56	142,660	.....	
Fergus.	4,524	177.46	802,820	300	43,031	
Flathead.	1,741	158.67	752,275	.....	39,900
Gallatin.	4,604	164.30	756,465	.....	223,955
Garfield.	835	140.87	117,630	.....	150
Glacier.	1,475	307.88	454,122	.....	3,300
Golden Valley.	420	116.71	49,019	400	2,577	
Granite	869	211.11	183,455	.....	
Hill.	3,531	187.72	662,825	.....	20,002
Jefferson.	1,030	162.03	166,894	.....	
Judith Basin.	1,337	175.06	234,055	.....	23,215
Lake.	2,355	171.97	404,985	.....	1,110
Lewis & Clark.	5,098	215.97	1,101,015	3,000		
Liberty.	736	160.75	118,313	.....	16,536
Lincoln.	1,477	158.82	234,137	.....	
Madison.	1,681	147.64	248,185	.....	
McCone.	1,277	179.90	229,731	.....	
Meagher.	583	207.75	121,120	.....	
Mineral.	387	185.93	71,955	.....	
Missoula.	5,416	175.45	950,256	.....	
Musselshell.	1,452	169.75	246,477	450	100	
Park.	2,614	206.40	539,537	.....	1,685
Petroleum.	505	154.27	77,905	.....	
Phillips.	2,020	189.97	383,745	.....	2,620
Pondera.	2,099	249.01	522,676	125	105,673	
Powder River.	726	168.68	122,462	.....	
Powell.	2,068	191.40	395,865	.....	
Prairie.	836	107.12	89,551	.....	7,812
Ravalli.	3,307	164.06	542,538	.....	68,320
Richland.	2,275	161.57	368,264	200	39,998	
Roosevelt.	2,126	184.33	391,884	200	37,812	
Rosebud.	1,299	167.21	217,210	.....	125
Sanders.	1,478	137.88	203,785	.....	
Sheridan.	2,412	155.63	375,387	250	75,852	
Silver Bow.	9,080	216.81	1,968,625	8,000		
Stillwater.	1,608	163.03	262,158	.....	34,126
Sweet Grass.	1,628	76.93	125,234	.....	
Teton.	2,270	229.03	519,910	.....	181,889
Toole.	1,739	222.26	386,519	.....	6,724
Treasure.	369	154.80	57,120	.....	
Valley.	4,379	169.05	740,269	17,615	20,505	
Wheatland.	816	217.29	177,310	.....	284,256
Wibaux.	627	131.07	82,180	100	2,100	
Yellowstone.	6,566	231.34	1,518,983	45,500	19,637	
Public Utilities.	631	544.50	343,573	.....	
THE STATE.	127,791	\$191,40	\$24,459,030	\$82,965	\$2,105,890	
1927.		\$ 91,224	\$300,75	\$27,435,375	\$ 6,000	\$1,582,870
1928.		104,931	278,66	29,238,949	24,690	1,476,625
1929.		114,819	306,09	35,145,066	61,113	2,001,786
1930.		125,532	295,87	37,141,603	50,675	1,528,023
1931.		125,661	246,43	30,969,846	52,445	990,050
1932.		118,006	198,43	23,415,692	40,950	688,489
1933.		111,806	168,39	17,708,770	19,815	689,955
1934.		116,658	168,01	16,901,666	20,950	1,604,847
1935.		120,066	168,33	20,210,197	83,950	2,324,416
1936.		127,791	191,40	\$24,459,030	\$2,965	\$2,105,890

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

	Tax Levies Extended Against 33½% of Assessed Value			Tax Levies Extended Against 30% of Assessed Value		
	Furn. Goods, Wares & Mdse.	& Fixt. of Stores	Mfg. Machry. Supplies, Etc.	Mining Machry. Supplies, Etc.	Oil Equip. Rigs, Etc.	
Beaverhead.....	\$ 292,348	\$ 95,131	\$ 93,025	.....	.....	\$ 11,575
Big Horn.....	195,341	53,383	33,106	.....	.....	.....
Blaine.....	304,940	46,260	175,875	850	.....	.....
Broadwater.....	52,308	13,042	10,448	42,506	.....	.....
Carbon.....	221,940	60,403	97,016	173,787	.....	34,885
Carter.....	41,041	6,350	26,354	.....	.....	.....
Cascade.....	3,358,185	408,169	4,362,474	102,950	.....	10,536
Chouteau.....	262,965	34,865	.....	800	.....	2,100
Custer.....	594,697	104,667	265,931	.....	.....	.....
Daniels.....	193,260	34,689	11,500	.....	.....	12,000
Dawson.....	323,883	77,778	100,735	.....	.....	.....
Deer Lodge.....	692,831	123,364	3,006,446	9,000	.....	.....
Fallon.....	125,701	19,302	51,785	.....	.....	.....
Fergus.....	625,678	130,014	335,613	16,397	.....	92,170
Flathead.....	1,215,165	131,395	775,835	2,650	.....	.....
Gallatin.....	899,145	90,190	277,935	5,900	.....	.....
Garfield.....	32,655	3,681	.....	.....	.....	1,130
Glacier.....	302,778	86,005	5,000	.....	.....	430,073
Golden Valley.....	24,096	5,670	3,424	1,000	.....	.....
Granite.....	69,952	23,796	102,010	65,057	.....	.....
Hill.....	610,097	104,150	24,475	47,595	.....	.....
Jefferson.....	110,293	39,650	36,253	121,510	.....	.....
Judith Basin.....	127,472	22,071	.....	93,742	.....	.....
Lake.....	182,225	77,330	426,315	.....	.....	.....
Lewis & Clark.....	1,376,513	308,238	1,212,396	.....	.....	.....
Liberty.....	68,471	6,130	.....	.....	.....	.....
Lincoln.....	242,220	36,538	222,365	78,380	.....	.....
Madison.....	158,321	20,060	16,900	155,815	.....	.....
McCone.....	53,595	8,375	.....	.....	.....	.....
Meagher.....	82,604	12,232	4,950	.....	.....	.....
Mineral.....	26,330	11,525	13,770	33,110	.....	.....
Missoula.....	2,139,202	195,885	884,567	.....	.....	5,000
Musselshell.....	170,713	23,327	17,493	361,734	.....	18,350
Park.....	518,101	94,121	146,262	27,600	.....	.....
Petroleum.....	38,580	11,410	.....	.....	.....	.....
Phillips.....	175,253	44,705	15,775	10,025	.....	.....
Pondera.....	244,480	47,618	36,153	750	.....	131,983
Powder River.....	50,294	10,162	.....	1,941	.....	.....
Powell.....	161,279	49,182	13,168	341,184	.....	.....
Prairie.....	118,238	15,261	.....	.....	.....	.....
Ravalli.....	285,512	46,074	66,899	.....	.....	.....
Richland.....	322,947	26,473	53,090	.....	.....	.....
Roosevelt.....	290,384	54,401	23,920	.....	.....	.....
Rosebud.....	133,956	34,861	26,500	189,225	.....	.....
Sanders.....	132,447	32,548	2,057,399	.....	.....	500
Sheridan.....	274,137	43,894	20,110	1,390	.....	2,925
Silver Bow.....	2,838,500	778,985	901,105	5,069,391	.....	.....
Stillwater.....	152,003	30,210	1,793,226	900	.....	.....
Sweet Grass.....	136,835	27,983	30,343	1,825	.....	.....
Teton.....	235,285	30,474	31,764	.....	.....	48,536
Toole.....	254,728	30,073	406,167	.....	.....	749,472
Treasure.....	44,847	6,705	.....	.....	.....	.....
Valley.....	726,411	134,769	92,938	.....	.....	.....
Wheatland.....	149,758	34,950	123,136	.....	.....	.....
Wibaux.....	47,840	8,910	200	500	.....	.....
Yellowstone.....	4,165,058	274,965	1,285,588	.....	.....	.....
THE STATE.....	\$ 26,673,838	\$ 4,282,399	\$ 19,717,719	\$ 6,957,514	.....	\$ 1,551,255

REPORT OF STATE BOARD OF EQUALIZATION

S3

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

	Tax Levees Extended Against 33 1/3% of Assessed Value		Tax Levees Extended Against 30% of Assessed Value		
	Furn. Goods, Wares & & Mds.	Fixt. of Stores	Mfg. Machry. Supplies, Etc.	Mining Machry. Supplies, Etc.	Oil Equip. Rigs, Etc.
Beaverhead.....	\$ 310,093	\$ 94,760	\$ 102,463	.....	\$ 12,680
Big Horn.....	193,346	45,384	24,786	.....	.....
Blaine.....	345,960	39,805	178,250	\$ 16,600	500
Broadwater.....	62,770	11,515	6,290	51,465	.....
Carbon.....	215,565	52,290	166,751	107,000	11,667
Carter.....	41,912	8,450	26,674	.....	.....
Cascade.....	3,557,822	443,709	1,107,348	113,885	1,150
Chouteau.....	267,052	35,298	.....	700	500
Custer.....	580,660	100,126	95,992	.....	5,000
Daniels.....	177,417	29,949	11,975	.....	.....
Dawson.....	301,533	57,691	28,775	.....	.....
Deer Lodge.....	682,890	103,525	2,349,570	24,000	.....
Fallon.....	123,608	16,410	10,270	18,225	.....
Fergus.....	680,058	104,240	253,413	2,445	69,672
Flathead.....	1,252,550	130,350	402,395	2,920	.....
Gallatin.....	982,962	85,404	228,514	4,225	.....
Garfield.....	24,225	30,065	.....	.....	1,100
Glacier.....	373,098	104,840	.....	.....	366,521
Golden Valley.....	21,489	5,055	3,440	1,035	.....
Granite.....	71,446	20,932	131,115	77,199	.....
Hill.....	626,919	98,720	24,763	6,240	14,415
Jefferson.....	95,129	32,341	30,877	104,760	.....
Judith Basin.....	181,648	18,540	76,210	.....	.....
Lake.....	238,700	95,155	424,634	.....	.....
Lewis & Clark.....	1,582,150	269,480	840,170	.....	.....
Liberty.....	65,639	6,830	1,000	.....	23,023
Lincoln.....	265,712	32,337	175,436	36,075	.....
Madison.....	154,550	18,870	12,080	271,655	.....
McCone.....	51,795	9,070	.....	.....	.....
Meagher.....	85,743	10,745	4,650	2,500	.....
Mineral.....	25,500	13,560	8,495	5,745	7,410
Missoula.....	2,175,471	173,917	245,065	.....	.....
Musselshell.....	166,508	23,385	30,375	395,240	4,990
Park.....	506,573	85,220	81,982	37,700	.....
Petroleum.....	36,792	7,395	.....	.....	75,636
Phillips.....	184,130	43,628	.....	30,150	1,150
Pondera.....	274,989	42,282	2,700	1,230	160,123
Powder River.....	50,705	10,121	.....	2,335	.....
Powell.....	169,810	43,675	13,955	172,008	.....
Prairie.....	116,000	16,958	.....	.....	.....
Ravalli.....	300,657	43,197	59,764	.....	.....
Richland.....	386,553	23,646	67,980	.....	.....
Roosevelt.....	284,881	54,093	3,700	250	.....
Rosebud.....	137,616	28,518	9,510	171,655	.....
Sanders.....	140,729	36,475	53,174	.....	.....
Sheridan.....	277,902	42,596	8,750	2,020	750
Silver Bow.....	2,798,080	714,900	668,650	3,343,135	.....
Stillwater.....	152,472	26,177	.....	.....	51,805
Sweet Grass.....	142,402	27,510	33,565	450	.....
Teton.....	257,181	33,712	12,940	.....	18,134
Toole.....	264,558	35,999	217,887	.....	741,394
Treasure.....	42,664	6,802	.....	.....	.....
Valley.....	694,423	124,253	73,453	.....	.....
Wheatland.....	154,291	36,063	83,625	.....	.....
Wibaux.....	47,440	8,790	100	400	.....
Yellowstone.....	5,285,787	248,140	1,170,685	.....	.....
Public Utilities.....	329,289	329,537	11,578,757	.....	.....
THE STATE.....	29,017,841	4,392,466	\$21,142,933	\$5,063,247	\$1,597,120

1927.....	\$40,843,754	\$5,078,006	\$23,012,213	\$10,567,746	\$2,505,069
1928.....	39,944,528	5,094,949	21,606,497	12,336,975	2,725,422
1929.....	41,920,724	5,198,732	21,017,733	10,194,771	2,520,425
1930.....	42,630,829	5,343,659	22,446,431	10,246,730	2,782,464
1931.....	39,082,189	5,483,135	21,653,119	8,570,576	2,421,148
1932.....	33,902,617	4,960,115	20,359,559	7,492,755	2,286,897
1933.....	28,558,312	4,380,087	18,364,606	7,188,873	2,252,792
1934.....	27,169,157	4,198,307	18,200,174	6,693,081	2,228,713
1935.....	26,673,838	4,282,399	19,717,719	6,957,514	1,551,255
1936.....	29,017,844	4,392,466	\$21,142,933	\$5,063,247	\$1,597,120

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

	Tax Levies Extended Against 7% of As- sessed Value		Tax Levies Ex- tended Against 40% of Assessed Value		Tax Levies Ex- tended Against 30% of Assessed Value	
	Solvent Credits	Pro- fessional Libraries	Hotel Furn. & Fixtures	Capital Stock	Nat. Banks	Moneyed Capital Other Banks
Beaverhead.....	\$ 416,000	\$ 7,325	\$ 9,350	\$ 168,991	.....	.....
Big Horn.....	85,726	1,985	10,634	73,194	.....	50,042
Blaine.....	31,195	1,650	9,050	30,630	.....	52,528
Broadwater.....	61,327	1,150	4,250	.....	.....	40,106
Carbon.....	.....	.....	12,115	91,252	.....	87,202
Carter.....	3,962	1,195	1,800	30,822	.....	.....
Cascade.....	3,426,455	28,725	528,916	.....	.....	727,726
Chouteau.....	84,436	2,850	9,125	13,287	.....	57,392
Custer.....	275,795	6,000	76,434	139,676	.....	31,188
Daniels.....	14,417	2,125	10,240	.....	.....	25,565
Dawson.....	148,686	2,310	33,244	152,290	.....	138,387
Deer Lodge.....	601,723	2,800	36,850	.....	.....	28,990
Fallon.....	19,999	5,050	20,305	5,802	.....	29,266
Fergus.....	206,647	10,010	39,355	186,351	.....	38,395
Flathead.....	624,305	4,575	91,890	73,865	.....	76,310
Gallatin.....	.....	3,870	105,425	123,045	.....	95,285
Garfield.....	1,100	475	1,750	.....	.....	.....
Glacier.....	55,582	1,850	158,646	25,799	.....	107,778
Golden Valley.....	5,736	855	700	.....	.....	.....
Granite.....	21,746	.....	.....	.....	.....	25,914
Hill.....	274,178	15,825	43,525	76,857	.....	86,448
Jefferson.....	47,090	1,900	5,000	.....	.....	12,950
Judith Basin.....	42,444	1,500	3,200	.....	.....	.....
Lake.....	28,950	1,550	146,830	.....	.....	.....
Lewis & Clark.....	4,359,304	21,065	279,955	486,415	.....	29,467
Liberty.....	37,940	.....	34,512	.....	.....	.....
Lincoln.....	161,367	4,200	21,265	.....	.....	42,825
Madison.....	62,092	1,200	10,645	7,325	.....	39,680
McCone.....	13,778	700	2,000	14,440	.....	.....
Meagher.....	103,544	2,000	11,575	47,053	.....	6,744
Mineral.....	.....	400	2,375	.....	.....	5,385
Missoula.....	1,945,343	5,800	107,370	510,595	.....	.....
Musselshell.....	48,148	2,775	17,989	.....	.....	32,572
Park.....	219,129	2,950	82,525	101,600	.....	.....
Petroleum.....	3,739	200	1,900	.....	.....	.....
Phillips.....	16,649	.....	41,515	.....	.....	17,300
Pondera.....	84,055	2,885	18,975	.....	.....	44,692
Powder River.....	8,737	1,250	1,000	.....	.....	28,546
Powell.....	99,490	.....	6,420	.....	.....	65,100
Prairie.....	42,438	1,845	10,411	.....	.....	82,264
Ravalli.....	113,770	3,275	5,675	.....	.....	126,111
Richland.....	44,195	2,900	5,525	84,023	.....	.....
Roosevelt.....	51,393	5,485	29,415	9,680	.....	70,171
Rosedale.....	40,705	9,645	19,199	.....	.....	1,585
Sanders.....	61,762	1,950	17,200	22,376	.....	12,740
Sheridan.....	39,123	5,475	18,480	20,678	.....	25,456
Silver Bow.....	7,040,255	26,775	308,120	880,365	.....	626,145
Stillwater.....	119,817	510	15,125	10,436	.....	13,594
Sweet Grass.....	84,163	2,250	11,618	.....	.....	118,136
Teton.....	58,051	700	21,945	30,411	.....	51,017
Toole.....	40,388	3,970	36,929	.....	.....	106,552
Treasure.....	.....	125	200	49,362	.....	.....
Valley.....	254,534	5,070	47,683	120,363	.....	14,751
Wheatland.....	175,501	2,275	16,000	109,168	.....	.....
Wibaux.....	11,095	2,175	1,700	43,400	.....	.....
Yellowstone.....	1,714,465	5,025	111,064	434,232	.....	113,638
THE STATE.....	\$ 23,532,469	\$ 230,450	\$ 2,674,994	\$ 4,174,992	.....	\$ 3,385,943

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

	Tax Levies Extended Against 7% of As- sessed Value	Tax Levies Ex- tended Against 40% of Assessed Value	Tax Levies Ex- tended Against 30% of Assessed Value		
	Solvent Credits	Pro- fessional Libraries	Hotel Furn. & Fixtures	Capital Stock Nat. Banks	Capital Other Banks
Beaverhead.	\$ 377,117	\$ 8,225	\$ 14,875	\$ 22,926	\$ 173,305
Big Horn	80,896	1,485	8,800	62,137	52,145
Blaine	24,985	1,475	7,575	39,220	60,990
Broadwater.	55,814	1,150	4,650	.....	37,551
Carbon.	31,196	2,280	7,450	103,276	57,424
Carter	3,637	770	1,200	36,663	.....
Cascade	3,448,869	26,640	480,660	.....	716,926
Chouteau	81,690	1,885	10,585	14,262	61,114
Custer	215,447	6,000	64,072	147,167	48,969
Daniels	6,624	1,160	12,825	.....	25,962
Dawson	82,540	1,985	28,470	97,597	111,242
Deer Lodge.	390,130	7,300	31,680	.....	53,665
Fallon.	18,646	7,375	8,700	8,496	28,583
Fergus	172,917	10,310	37,250	182,476	36,035
Flathead	421,495	3,750	87,545	74,635	79,495
Gallatin	130,990	4,195	107,124	143,890	111,045
Garfield	1,000	250	1,600	.....	.....
Glacier.	57,024	2,400	189,426	33,859	32,152
Golden Valley	4,953	825	900	.....	.....
Granite	26,155	.....	.....	.....	30,125
Hill	279,567	22,050	38,350	81,911	109,766
Jefferson	57,628	1,900	5,000	13,853	.....
Judith Basin	61,975	1,570	3,000	.....	.....
Lake	25,225	2,950	148,600	.....	.....
Lewis & Clark.	1,198,100	22,785	283,260	521,290	94,900
Liberty	.....	150	2,325	.....	.....
Lincoln	156,573	3,620	14,700	.....	54,539
Madison	35,611	1,200	10,430	11,370	44,364
McCone	.....	700	2,020	14,732	.....
Meagher	76,850	2,800	12,325	42,355	7,157
Mineral	.....	400	.....	2,585	.....
Missoula	2,302,327	7,650	103,835	513,965	.....
Musselshell	15,769	1,275	10,394	.....	39,914
Park	116,790	3,300	81,229	110,594	.....
Petroleum	3,136	270	1,100	.....	.....
Phillips	.....	2,200	11,025	.....	22,674
Pondera	108,417	3,210	11,000	.....	46,780
Powder River	6,180	700	1,000	.....	30,713
Powell	103,263	.....	6,120	.....	62,564
Prairie	13,713	1,695	3,150	.....	84,091
Ravalli	162,828	2,775	7,725	.....	122,955
Richland	30,001	2,350	6,081	68,917	.....
Roosevelt	30,600	3,355	34,100	12,509	73,319
Rosebud	56,693	7,025	12,281	.....	.....
Sanders	51,591	2,150	16,585	28,268	16,466
Sheridan	47,462	3,875	20,585	14,404	20,657
Silver Bow	3,103,125	27,150	292,695	869,895	1,031,780
Stillwater	98,839	5,335	9,946	.....	19,316
Sweet Grass.	75,366	3,010	10,705	.....	121,326
Teton	87,570	550	25,030	31,719	55,760
Toole	35,667	4,150	39,667	.....	116,975
Treasure	.....	.....	400	50,565	.....
Valley	232,619	4,530	44,090	75,735	74,434
Wheatland	17,337	2,725	14,025	113,270	.....
Wibaux	8,910	1,600	1,650	48,790	.....
Yellowstone	1,909,796	10,500	127,760	489,311	173,581
Public Utilities	5,140,200	.....	.....	.....	.....
THE STATE..	\$ 24,280,953	\$ 251,165	\$ 2,517,575	\$ 4,083,642	\$ 4,141,059
1927....	\$ 50,599,885	\$ 505,207	\$ 3,090,866	\$ 5,044,361	\$ 4,852,685
1928....	39,869,327	341,608	3,509,381	4,816,750	5,077,425
1929....	28,342,050	425,028	3,561,395	6,405,455	5,804,288
1930....	30,465,523	448,471	3,956,329	6,901,431	6,093,768
1931....	32,935,783	311,961	3,313,000	6,232,169	5,578,990
1932....	27,089,497	359,062	2,905,548	5,392,150	4,935,187
1933....	23,122,970	348,240	2,667,471	5,023,898	4,389,338
1934....	23,696,841	244,660	2,609,462	4,734,189	3,706,063
1935....	23,532,469	230,450	2,674,994	4,174,992	3,385,943
1936....	24,280,953	251,165	2,517,575	4,083,642	4,141,059

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

	Tax Levees Extended Against 40% of Assessed Value	Tel. & Tel. Lines Locally Assessed	Tax Levees Extended Against Various Percentages	Total All Personal Property Other than Livestock
Beaverhead.....	.....	.....	\$ 143,535	\$ 2,075,203
Big Horn.....	450	.....	.....	1,137,981
Blaine.....	28,425	.....	32,740	1,453,868
Broadwater.....	2,350	.....	5,895	620,399
Carbon.....	2,190	.....	464,260	2,145,417
Carter.....	1,250	.....	1,800	413,148
Cascade.....	4,217	.....	2,295,722	19,648,493
Chouteau.....	860	.....	41,602	2,148,103
Custer.....	3,275	.....	20,000	2,467,131
Daniels.....	.....	.....	.....	851,973
Dawson.....	300	.....	.....	1,692,526
Deer Lodge.....	.....	.....	864,000	6,701,291
Fallon.....	7,522	.....	.....	720,241
Fergus.....	3,275	.....	12,487	3,192,190
Flathead.....	.....	.....	377,155	4,946,290
Gallatin.....	9,190	.....	345,670	3,729,515
Garfield.....	.....	.....	5,280	316,305
Glacier.....	3,500	.....	9,000	1,860,394
Golden Valley.....	.....	.....	9,387	169,394
Granite.....	74,356	.....	144,000	792,288
Hill.....	.....	.....	91,422	2,980,128
Jefferson.....	.....	.....	121,664	793,431
Judith Basin.....	2,893	.....	5,697	958,751
Lake.....	.....	.....	.....	1,674,240
Lewis & Clark.....	.....	.....	11,468,110	21,731,773
Liberty.....	.....	.....	15,803	402,581
Lincoln.....	.....	.....	216,546	1,470,341
Madison.....	4,900	.....	367,526	1,273,839
McCone.....	2,000	.....	410,988	991,452
Mcagher.....	12,446	.....	152,970	629,248
Mineral.....	350	.....	239,861	453,856
Missoula.....	.....	.....	1,178,837	8,542,516
Musselshell.....	58,299	.....	19,327	1,262,533
Park.....	4,050	.....	666,606	3,173,521
Petroleum.....	350	.....	131,956	338,160
Phillips.....	.....	.....	115,687	1,284,933
Pondera.....	1,410	.....	188,436	2,117,121
Powder River.....	.....	.....	.....	462,661
Powell.....	8,662	.....	257,184	1,501,505
Prairie.....	.....	.....	.....	561,983
Ravalli.....	.....	.....	203,673	1,832,247
Richland.....	.....	.....	.....	1,185,009
Roosevelt.....	.....	.....	.....	1,529,813
Rosebud.....	.....	.....	784	910,635
Sanders.....	2,728	.....	754,994	3,519,378
Sheridan.....	5,351	.....	.....	1,581,665
Silver Bow.....	7,230	.....	2,498,798	24,730,139
Stillwater.....	765	.....	256,969	2,924,188
Sweet Grass.....	7,000	.....	54,623	837,661
Teton.....	.....	.....	41,646	2,098,989
Toole.....	.....	.....	540,245	2,823,457
Treasure.....	1,200	.....	.....	248,373
Valley.....	1,200	.....	.....	3,065,211
Wheatland.....	150	.....	174,668	1,116,124
Wibaux.....	3,195	.....	.....	315,370
Yellowstone.....	.....	.....	818,470	12,284,865
THE STATE.....	.....	\$ 262,064	\$ 25,766,023	\$ 170,690,480

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

	Tax Levees Extended Against 40% of Assessed Value	Tax Levees Extended Against Various Percentages	Total All Personal Property Other than Livestock
	Tel. & Tel. Lines Locally Assessed	All Other Personal Property	
Beaverhead.....	.....	.....	\$ 2,032,996
Big Horn.....	.....	.....	1,253,511
Blaine.....	.....	11,960	1,537,670
Broadwater.....	2,350	7,688	613,709
Carbon.....	2,190	92,296	1,741,283
Carter.....	1,250	1,800	424,734
Cascade.....	3,395	302,530	15,522,132
Chouteau.....	2,000	32,361	2,189,497
Custer.....	.....	.....	2,093,105
Daniels.....	.....	9,920	826,241
Dawson.....	300	1,986	1,376,092
Deer Lodge.....	.....	696,420	5,840,870
Fallon.....	.....	.....	628,795
Fergus.....	3,275	22,001	3,348,880
Flathead.....	.....	195,140	4,433,035
Gallatin.....	.....	3,784	3,744,694
Gartield.....	.....	8,879	335,964
Glacier.....	2,900	29,250	1,823,237
Golden Valley.....	.....	.....	159,440
Granite.....	.....	35,358	720,590
Hill.....	600	67,266	3,008,229
Jefferson.....	.....	7,300	666,932
Judith Basin.....	1,953	6,871	1,046,807
Lake.....	.....	325	1,834,654
Lewis & Clark.....	.....	1,109,950	11,443,340
Liberty.....	1,950	5,925	402,866
Lincoln.....	1,500	3,100	1,322,463
Madison.....	.....	24,820	1,077,745
McCone.....	2,000	58,284	631,803
Meagher.....	.....	.....	477,705
Mineral.....	.....	4,570	189,875
Missoula.....	.....	5,600	7,246,293
Musselshell.....	6,959	22,765	1,203,843
Park.....	4,050	.....	2,414,409
Petroleum.....	.....	.....	269,816
Phillips.....	.....	23,790	1,284,952
Pondera.....	.....	49,540	2,175,477
Powder River.....	.....	.....	433,365
Powell.....	2,250	21,313	1,281,152
Prairie.....	.....	5,867	542,097
Ravalli.....	.....	127,563	1,923,707
Richland.....	.....	.....	1,280,063
Roosevelt.....	.....	.....	1,558,091
Rosebud.....	.....	371	908,811
Sanders.....	2,048	107,614	883,620
Sheridan.....	.....	.....	1,694,027
Silver Bow.....	3,050	4,475	16,203,040
Stillwater.....	340	19,153	1,025,325
Sweet Grass.....	7,000	4,472	779,568
Teton.....	.....	17,849	2,239,143
Toole.....	.....	76,747	2,250,752
Treasure.....	.....	.....	246,282
Valley.....	1,200	.....	2,961,849
Wheatland.....	150	.....	1,103,635
Wibaux.....	2,800	.....	317,290
Yellowstone.....	1,400	186,950	12,929,320
Public Utilities.....	.....	5,847,792	33,636,778
THE STATE.....	\$56,910	\$9,261,645	\$171,541,599
1927.....	\$563,316	\$21,851,549	\$230,781,044
1928.....	430,433	24,252,676	226,338,631
1929.....	368,774	22,423,673	226,156,642
1930.....	368,817	26,039,397	239,808,078
1931.....	376,058	24,935,340	223,261,993
1932.....	367,925	24,240,343	193,257,019
1933.....	409,669	26,281,642	172,646,618
1934.....	376,559	25,825,337	167,985,301
1935.....	262,064	25,766,023	170,690,480
1936.....	56,910	9,261,645	171,541,599

REPORT OF STATE BOARD OF EQUALIZATION

PUBLIC UTILITY ASSESSMENTS BY STATE BOARD OF EQUALIZATION

	1935 Allocated Value of Property Locally Assessed	1936 Allocated by State Board of Equalization	Value of Property Locally Assessed	Allocated by State Board of Equalization
RAILROADS:				
Butte, Anaconda & Pacific.....	\$ 2,507,808	\$ 506,535	\$ 59,679	\$ 59,679
Chicago, Burlington & Quincy.....	5,356,258	1,16,731	703,336	919,972
Chicago, Milwaukee, St. Paul & Pacific.....	3,454,168	3,49,788	34,504,380	52,40,527
Great Northern.....	67,817,221	3,586,534	64,230,687	35,62,027
Minneapolis, St. Paul & St. M.....	525,119	23,097	502,022	488,019
Montana, Southwestern.....	26,025	7,025	19,002	26,027
Northern Pacific.....	61,356,376	4,348,458	57,006,918	58,852,088
Oregon Short Line.....	47,66,632	401,160	4,365,472	4,577,217
	<u>\$180,808,609</u>	<u>\$12,938,328</u>	<u>\$167,870,281</u>	<u>\$173,992,056</u>
				<u>\$12,602,383</u>
				<u>\$161,389,673</u>
POWER AND GAS LINES:				
Beaverhead Transmission.....	1,623,908	None	\$ 59,679	\$ None
Billings Gas.....	425,571	86,720	919,972	\$ 1,505,797
Bowdoin Utilities.....	496,900	149,464	338,851	Consolidated with Mont.-Dakota Utilities
Great Northern Gas.....	958,678	61,705	347,475	144,762
Montana Cities Gas.....	3,406,300	574,604	896,973	958,678
Montana Dakota Power.....	507,660	754	2,911,691	3,866,300
Montana Dakota Utilities.....	170,672	4,575	506,906	1,747,012
Montana Gas.....	58,531,373	45,378,369	13,153,009	170,672
Montana Power (Elec.).....	50,074,922	68,009	4,394,913	5,841,495
Montana Power Gas.....	260,895	40,727	220,118	260,895
Mountain States Power (Rosebud).....	1,058,295	539,525	518,762	37,176
Mountain States Power (Flathead).....	676,257	32,388	643,889	1,958,297
Northwest States Utilities.....				580,455
	<u>\$73,331,062</u>	<u>\$48,252,771</u>	<u>\$ 25,078,291</u>	<u>\$49,982,981</u>
				<u>\$ 76,966,040</u>
				<u>\$ 26,983,059</u>
TELEGRAPH LINES:				
IPostal.....	\$ 141,420	\$ 3,720	\$ 137,700	\$ 127,278
Western Union	1,254,660	71,345	1,183,355	1,353,258
	<u>\$ 1,396,080</u>	<u>\$ 75,025</u>	<u>\$ 1,321,055</u>	<u>\$ 1,480,536</u>
				<u>\$ 79,194</u>
				<u>\$ 82,814</u>
				<u>\$ 1,397,722</u>
TELEPHONE LINES:				
Absarokee Telephone.....	\$ 1,972,918	None	\$ 5,675	\$ 5,825
American T. & T.....	825	None	1,972,919	1,972,919
East Flathead	2,460	None	2,450	825
Ekalaka	2,474	540	1,934	2,413
Farmers of Reed Point.....	4,854	None	4,854	540
Farmers and Merchants of Flaxville.....	3,425	None	3,435	None
Montana States Tel. & Tel.....	5,570,365	1,541,680	6,028,685	7,609,975
Shepherd Montana	2,195	205	1,990	1,990
	12,467	200	12,267	12,567
	<u>\$ 9,577,809</u>	<u>\$ 1,542,775</u>	<u>\$ 8,035,034</u>	<u>\$ 3,617,253</u>
				<u>\$ 8,089,258</u>

REPORT OF STATE BOARD OF EQUALIZATION

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OLD PIPE LINES AND MISCELLANEOUS	
Brady Irrigation	\$ 31,671
Continental Oil	\$ 191,521
Pondera Pipe Line	\$ 73,440
W. E. Rice Pipe Line	\$ 200,000
Toronto Pipe Line	\$ 250,000
International Pipe Line	\$ 746,632
PIPELINES:	
GRAND TOTAL	\$265,869,692
	\$62,994,845
	<u>\$202,874,847</u>
	<u>\$263,006,374</u>
	<u>\$64,371,402</u>
	<u>\$198,635,018</u>

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936.

		1935	County Total	1936	County Total
BEAVERHEAD					
American Tel. and Tel. Co.....\$	83,424		\$ 83,437		
Beaverhead Transmission Co.....	21,066		21,066		
Montana Power Co.....	243		261		
Montana Southwestern Ry. Co.....	13,895		13,895		
Mountain States Tel. & Tel. Co.....	71,488		71,684		
Oregon Short Line R. R. Co.					
Main Line	2,916,153		2,791,303		
Postal Telegraph-Cable Co.....	23,666		21,253		
Southern Montana Telephone Co.....	11,282		11,582		
Western Union Tel. Co.....	41,711	3,182,928	44,795	3,059,276	
BIG HORN					
C. B. & Q. R. R. Co.					
Huntley Branch.....	3,455,624		3,315,193		
Montana Power Co.....	175,542		186,921		
Mountain States Tel. & Tel. Co.....	61,537		62,618		
Western Union Tel. Co.....	14,429	3,707,132	15,499	3,580,231	
BLAINE					
Great Northern Ry. Co., Main Line	2,529,605		2,497,013		
Saco Northwest Line.....	330,973		330,973		
Montana Gas Corporation.....	120,633		120,633		
Montana Power Company.....	188,602		199,539		
Mountain States Tel. & Tel. Co.....	43,751		43,751		
Western Union Tel. Co.....	9,616		10,329		
Ferry, Russel, Zortman, Mont.....	500	3,223,680	500	3,202,738	
BROADWATER					
American Tel. & Tel. Co.....	108,801		108,818		
C. M. St. P. & P. R. R. Co.,					
Main Line, Electrified.....	679,394		605,715		
Montana Power Co.....	174,950		187,284		
Mountain States Tel. & Tel. Co.....	74,683		74,590		
Northern Pacific Ry. Co. Main Line	1,835,064		1,756,418		
Western Union Tel. Co.....	47,652	2,920,550	51,188	2,784,013	
CARBON					
Absarokee Telephone Co.....	700		700		
The Billings Gas Company.....	663,281		570,415		
C. B. & Q. R. R. Co.					
Fromberg Branch.....	979,978		940,199		
Montana Power Co.....	339,784		354,894		
Montana Power Gas Co.....	168,920		168,920		
Mountain States Tel. & Tel. Co.....	189,178		187,479		
Northern Pacific Ry. Co.					
Rocky Fork Branch.....	1,292,382		1,226,940		
Clark's Fork Branch.....	671,706		639,720		
Western Union Tel. Co.....	23,745	4,329,674	25,507	4,114,774	
CARTER					
Ekalaka Telephone Co.....	1,575	1,575	1,575	1,575	
CASCADE					
American Tel. & Tel. Co.....	58,841		58,850		
C. M. St. P. & P. R. R. Co.					
Lewistown-Gt. Falls Branch.....	398,619		393,509		
Gt. Falls-Agawam Branch.....	320,927		318,892		
Great Northern Ry. Co.					
Havre-Butte Line	2,466,474		2,430,728		
Gerber to Giffen, Jct.....	142,140		141,940		
Neihart Branch	385,420		385,420		
Shelby-Billings Branch.....	2,096,289		2,065,568		
Vaughn Branch	398,560		398,560		
Giffen Mine Spur.....	21,534		21,616		
Montana Cities Gas Co.....	132,913		132,243		
Montana Power Co.....	2,068,813		2,096,940		
Mountain States Tel. & Tel. Co.....	621,632		623,204		
Postal Telegraph-Cable Co.....	9,797		8,798		
Western Union Tel. Co.....	26,777	9,148,766	28,760	9,105,028	
CHOUTEAU					
C. M. St. P. & P. R. R. Co.					
Lewistown-Gt. Falls Branch	\$ 1,215,454		\$ 1,199,506		
Great Northern Ry. Co.					
Havre-Butte Line	2,655,894		2,646,968		
Montana Cities Gas Co.....	236,313		236,069		
Montana Power Co.....	236,923		251,777		
Mountain States Tel. & Tel. Co.....	81,829		90,894		
Western Union Tel. Co.....	12,927		14,960		
Ferry, Lohse, Illiad, Mont.....	750	1,471,090	.....	4,439,174	

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)

CUSTER

	1935	County Total	1936	County Total
American Tel. & Tel. Co.....\$	65,488		\$	65,498
C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified	1,756,316		1,612,775	
Montana-Dakota Power Co.....	399,980		398,562	
Mountain States Power Co.....	32,987		33,489	
Mountain States Tel. & Tel. Co.....	124,352		127,478	
Northern Pacific Ry. Co., Main Line	1,848,714		1,769,483	
Western Union Tel. Co.....	42,227	4,270,064	45,362	4,052,647

DANIELS

Farmers and Merchants Tel. Co.....	2,610		2,610	
Great Northern Ry. Co.,				
Plentywood West Branch.....	169,246		469,246	
Scoobey-Opeheim Line.....	785,082		785,082	
M. St. P. & S. St. M. Ry. Co.....	61,752		57,251	
Montana-Dakota Power Co.....	74,095		74,095	
Mountain States Tel. & Tel. Co.....	22,965	1,415,750	22,965	1,411,249

DAWSON

American Tel. & Tel. Co.....	73,412		73,423	
Great Northern Ry. Co.,				
Newlon West Branch.....	90,174		90,174	
Montana-Dakota Power Co.....	625,717		625,717	
Mountain States Tel. & Tel. Co.....	73,863		74,220	
Northern Pacific Ry. Co., Main Line	2,028,180		1,941,258	
Glendive East Line.....	571,582		545,286	
Redwater Branch	672,345		672,345	
Western Union Tel. Co.....	45,636	4,180,909	49,022	4,071,445

DEER LODGE

B. A. & P. Ry. Co., Main Line.....	404,424		404,424	
Main Line Spurs.....	397,958		398,232	
Anaconda to Brown.....	88,918		88,918	
Leased Lines, Main Branch				
Stuart Line.....	38,318		38,318	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified.....	515,484		459,756	
Montana Power Co.....	141,299		426,525	
Montana Power Gas Co.....	243,978		256,973	
Mountain States Tel. & Tel. Co.....	127,518		127,799	
Northern Pacific Ry. Co.				
Montana Union Line.....	647,010		619,281	
Postal Telegraph-Cable Co.....	10,086		9,058	
Southern Montana Tel. Co.....	985		985	
Western Union Tel. Co.....	15,726	2,631,704	16,946	2,847,215

FALLON

C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified.....	1,312,470		1,205,528	
Ekalaka Tel. Company.....	875		875	
Montana-Dakota Power Co.....	425,674		425,674	
Montana-Dakota Utilities Co.....	353,777		380,915	
Mountain States Power Co.....	91,322		93,090	
Mountain States Tel. & Tel. Co.....	42,587		42,489	
Northern Pacific Ry. Co.				
Ollie Branch	51,744		49,392	
Shepherd Tel. Exchange.....	810	2,279,259	810	2,198,773

FERGUS

C. M. St. P. & P. R. R. Co.				
Harlowton-Lewistown Branch....\$	710,054		\$	701,589
Lewistown-Gt. Falls Branch.....	931,489		919,502	
Lewistown-Winifred Branch.....	129,254		429,254	
Roy Branch	219,140		219,140	
Lewistown-Winnett Branch	468,002		468,002	
Great Northern Ry. Co.				
Shelby-Billings Branch	138,828		136,816	
Moccasin Branch.....	474,849		474,849	
Montana Power Co.....	249,593		262,731	
Mountain States Tel. & Tel. Co.....	176,630		174,332	
Western Union Tel. Co.....	2,408		2,587	
Ferry, Lohse, Illiad, Mont.....	750			
Ferry, Russell, Zortiman, Mont.....	500	3,801,557	500	3,789,302

FLATHEAD

Great Northern Ry. Co., Main Line	4,963,795		4,878,063	
Kalispell Branch	401,268		399,228	
Mountain States Power Co.....	482,504		444,743	
Western Union Tel. Co.....	10,896	5,858,463	11,700	5,733,734

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)

GALLATIN	1935	County Total	1936	County Total
American Tel. & Tel. Co.....	\$ 101,845		\$ 101,860	
C. M. St. P. & P. R. R. Co.,				
Bozeman-North Line	199,840		199,840	
Belgrade Branch.....	43,128		43,128	
Gallatin Gateway Branch.....	39,840		39,840	
Main Line, Electrified.....	1,505,974		1,343,166	
Three-Forks Bozeman Branch.....	336,704		386,694	
East Flathead Tel. Co.....	475		475	
Montana Power Co.....	525,908		553,922	
Montana Power Gas Co.....	109,050		109,050	
Mountain States Tel. & Tel. Co.....	218,351		218,932	
Northern Pacific Ry. Co., Main Line	2,653,420		2,538,199	
Butte Line	876,876		839,014	
Red Bluff Branch.....	20,537		19,604	
Camp Creek Branch.....	169,367		161,669	
Bozeman-Logan Branch	348,107		340,003	
Oregon Short Line, Yellowstone Br.	149,920		139,453	
Western Union Tel. Co.....	67,381	7,416,723	72,394	7,107,243
 GARFIELD				
Continental Oil Company.....	6,528		5,314	
Ferry, Ferguson, Lismas, Mont.....	1,000		1,000	
Mountain States Tel. & Tel. Co.....		7,528	9,037	15,351
 GLACIER				
Great Northern Ry. Co., Main Line..	3,151,372		3,390,065	
Great Northern Utilities Co.....	131,211		140,131	
International Pipeline Company.....	105,023		191,752	
Montana Power Gas Co.....	367,342		419,271	
Mountain States Tel. & Tel. Co.....	36,671		37,260	
Toronto Pipeline Co.....	113,404		197,750	
Western Union Tel. Co.....	6,134	4,211,157	6,589	4,382,818
 GOLDEN VALLEY				
C. M. St. P. & P. R. R. Co.,				
Main Line, Not Electrified.....	1,029,341		945,469	
Great Northern Ry. Co.,				
Shelby-Billings Branch	1,312,104		1,293,088	
Montana Power Co.....	111,631		118,234	
Mountain States Tel. & Tel. Co.....	31,525		31,525	
Western Union Tel. Co.....	3,257	2,487,858	3,499	2,391,815
 GRANITE				
American Tel. & Tel. Co.....	69,609		69,619	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	1,119,694		998,646	
Montana Power Co.....	2,605		83,893	
Mountain States Tel. & Tel. Co.....	48,212		49,195	
Northern Pacific Ry. Co., Main Line	1,465,264		1,400,488	
Philipsburg Branch	397,485		386,448	
Postal Telegraph-Cable Co.....	7,241		6,502	
Western Union Tel. Co.....	26,429	3,136,539	28,391	3,023,182
 HILL				
Great Northern Ry. Co., Main Line..	2,906,696		2,864,660	
Havre-Butte Line.....	758,897		747,898	
Montana Gas Corporation.....	45,464		45,464	
Montana Power Co.....	367,524		387,846	
Mountain States Tel. & Tel. Co.....	114,501		114,795	
Western Union Tel. Co.....	6,591	4,199,673	7,095	4,167,758
 JEFFERSON				
American Tel. & Tel. Co.....	80,404		80,416	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	1,012,135		901,857	
Great Northern Ry. Co.,				
Havre-Butte Line.....	2,029,117		1,999,778	
Montana Power Co.....	750,761		812,723	
Mountain States Tel. & Tel. Co.....	153,223		153,434	
Northern Pacific Ry. Co., Main Line	78,540		75,174	
Butte Line	1,767,276		1,690,973	
Ruby Valley Branch.....	221,605		212,175	
Western Union Tel. Co.....	8,676	6,101,737	9,319	5,935,849

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)

JUDITH BASIN	1935	County Total	1936	County Total
C. M. St. P. & P. R. R. Co., Harlowton-Lewistown Branch.....\$ 118,466			\$ 146,678	
Lewistown-Gt. Falls Branch	181,935		179,602	
Great Northern Ry. Co. Sheilby-Billings Branch	2,753,135		2,712,928	
Moccasin Branch	180,966		180,966	
Montana Power Co.	230,175		244,829	
Mountain States Tel. & Tel. Co.	71,261		72,440	
Western Union Tel. Co.....	3,118	3,569,056	3,350	3,540,793
LAKE				
Montana Power Co.	25,605		27,540	
Mountain States Power Co.....	36,259		33,100	
Mountain States Tel. & Tel. Co.	39,396		39,396	
Northern Pacific Ry. Co., Main Line Polson Branch	580,146		555,283	
Western Union Tel. Co.	633,066		603,140	
	13,145	1,327,617	14,121	1,272,580
LEWIS & CLARK				
American Tel. & Tel. Co.	141,391		141,418	
Great Northern Ry. Co. Havre-Butte Line	2,034,189		2,004,708	
Fair Grounds Spur....	599		599	
Vaughn Branch	284,944		284,944	
Montana Power Co.	1,327,130		1,374,175	
Montana Power Gas Co.	1,112,055		1,275,470	
Mountain States Tel. & Tel. Co.	385,384		385,823	
Northern Pacific Ry. Co., Main Line Red Mountain Branch.....	1,450,008		1,387,655	
Postal Telegraph-Cable Co.	12,258		12,285	
Western Union Tel. Co.	11,709		10,515	
	70,379	6,830,046	75,627	6,953,219
LIBERTY				
Great Northern Ry. Co., Main Line	1,153,518		1,140,104	
Montana Power Co.	41,232		43,688	
Mountain States Tel. & Tel. Co.	11,298		11,298	
Northwest States Utilities Co.	88,038			
Montana-Dakota Utilities Co.			Combined with Mont.-Dak. Utilities Co 1,294,056	88,038 1,283,128
LINCOLN				
Great Northern Ry. Co. Main Line	5,428,215		5,358,783	
Fernie Branch	145,296		138,485	
Western Union Tel. Co.	13,227	5,586,738	14,208	5,511,476
McCONE				
Mountain States Tel. & Tel. Co.	11,656		17,101	
Northern Pacific Ry. Co. Redwater Branch	466,540		466,540	
Ferry, Holderman, Oswego, Mont.	500		500	
Ferry, Vorhees, Poplar, Mont.	500		500	
Ferry, Frank & Peter Bartsch.....	500	479,696	500	485,141
MADISON				
American Tel. & Tel. Co.	12,263		12,267	
Beaverhead Transmission Co.	38,613		38,613	
C. M. St. P. & P. R. R. Co. Main Line, Electrified....	382,691		341,319	
Montana Power Co.	294,082		316,001	
Mountain States Tel. & Tel. Co.	85,055		84,858	
Northern Pacific Ry. Co., Ruby Valley Branch....	861,134		824,490	
Red Bluff Branch.	212,135		202,492	
Pony Branch....	69,245		66,098	
Oregon Short Line R. R. Co. Main Line.....	235,930		225,830	
Postal Telegraph-Cable Co.	1,891		1,698	
Western Union Tel. Co.	3,411	2,196,450	3,664	2,117,330
MEAGHER				
C. M. St. P. & P. R. R. Co., Main Line, Electrified.....	1,870,868		1,668,612	
Ringling Branch	29,416		29,416	
Montana Power Co.	115,140		123,004	
Mountain States Tel. & Tel. Co.	19,015	2,034,439	19,035	1,840,067

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)

MINERAL	1935	County Total	1936	County Total
American Tel. & Tel. Co.....	\$ 215,325		\$ 215,054	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	3,900,552		2,673,198	
Montana Power Co.....	73,206		67,397	
Mountain States Tel. & Tel. Co.....	21,908		22,007	
Northern Pacific Ry. Co.				
St. Regis Line.....	1,658,223		1,580,790	
Coeur d'Alene Branch.....	482,949		389,240	
Postal Telegraph-Cable Co.....	20,983		18,844	
Western Union Tel. Co.....	20,796	5,493,942	22,340	4,958,870
MISSOULA				
American Tel. & Tel. Co.....	171,013		171,042	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	2,096,642		1,870,968	
Big Blackfoot Branch.....	339,848		339,822	
Montana Power Co.....	558,820		587,705	
Mountain States Tel. & Tel. Co.....	333,776		343,336	
Northern Pacific Ry. Co., Main Line				
St. Regis Line.....	2,720,968		2,601,850	
Bitter Root Branch.....	903,200		860,190	
Postal Telegraph-Cable Co.....	184,260		163,310	
Western Union Tel. Co.....	16,953	7,685,835	15,224	7,318,591
63,355			63,144	
MUSSELSHELL				
C. M. St. P. & P. R. R. Co.,				
Main Line, Not Electrified.....	1,973,801		1,812,384	
Montana Power Co.....	161,414		172,258	
Mountain States Tel. & Tel. Co.....	47,382	2,185,597	46,989	2,031,631
PARK				
American Tel. & Tel. Co.....	116,417		116,434	
East Flathead Telephone Co.....	350		350	
Montana Power Co.....	255,210		270,382	
Montana Power Gas Co.....	257,690		267,690	
Mountain States Tel. & Tel. Co.....	166,445		166,641	
Northern Pacific Ry. Co., Main Line				
Shields River Branch.....	1,603,860		1,534,266	
Park Branch	461,840		438,748	
Western Union Tel. Co.....	1,292,312	4,203,240	1,209,824	4,046,364
39,116			42,029	
PETROLEUM				
C. M. St. P. & P. R. R. Co.,				
Lewistown-Winnett Branch.....	128,808		128,808	
Continental Oil Company.....	115,583		146,847	
Mountain States Tel. & Tel. Co.....	2,554	276,945	2,554	278,209
PHILLIPS				
Bowdoin Utilities Co.....	121,311	(Combined with Mont.-Dak. Utilities)		
Great Northern Ry. Co., Main Line..	2,338,684	2,313,105		
Saco Northwest Line.....	994,602	996,676		
Montana-Dakota Utilities Co.....		154,356		
Montana Power Co.....	137,469	199,616		
Mountain States Tel. & Tel. Co.....	63,791	63,988		
Western Union Tel. Co.....	9,075	3,714,932	9,747	3,737,488
PONDERA				
American Tel. & Tel. Co.....	17,543		17,546	
Brady Irrigation Co.....	3,333		3,333	
Great Northern Ry. Co.				
Shelby-Billings Branch	1,293,785		1,275,034	
Montana Cities Gas Co.....	117,562		116,944	
Montana-Dakota Utilities Co.....			169,245	
Montana Power Co.....	195,295		204,906	
Montana Power Gas Co.....	340,719		397,920	
Mountain States Tel. & Tel. Co.....	111,541		109,085	
Northwest States Utilities Co.....	169,245	(Combined with Mont.-Dak. Utilities)		
Pondera Pipeline Co.....	51,207	(W. E. Rice Pipeline Co.)	49,732	
W. E. Rice Pipeline Co.....				
Western Union Tel. Co.....	4,732	2,304,961	5,084	2,348,829
POWDER RIVER				
Mountain States Tel. & Tel. Co.....	8,351		8,351	

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)

	1935	County Total	1936	County Total
POWELL				
American Tel. & Tel. Co.,	\$ 112,443		\$ 112,460	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified	1,320,419		1,177,968	
Blackfoot Branch.....	12,232		12,232	
Montana Power Co.,	327,251		348,918	
Montana Power Gas Co.,	517,080		603,330	
Mountain States Tel. & Tel. Co.,	117,079		122,482	
Northern Pacific Ry. Co., Main Line	2,093,138		2,002,413	
Montana Union Line.....	345,880		809,668	
Postal Telegraph-Cable Co.,	16,503		14,820	
Western Union Tel. Co.,	73,551	5,435,579	79,008	5,283,299

PRAIRIE

American Tel. & Tel. Co.,	48,338		48,345	
C. M. St. P. & P. R. R. Co.,				
Main Line, Not Electrified	1,598,873		1,468,718	
Montana-Dakota Power Co.,	291,512		292,411	
Mountain States Tel. & Tel. Co.,	40,516		40,516	
Northern Pacific Ry. Co., Main Line	1,312,962		1,256,692	
Western Union Tel. Co.,	28,824	3,321,025	30,963	3,137,645

RAVALLI

Montana Power Co.,	172,940		186,314	
Mountain States Tel. & Tel. Co.,	167,460		167,956	
Northern Pacific Ry. Co.,				
Bitter Root Branch.....	879,808		841,627	
Bitter Root Branch Extension.....	337,106		321,783	
Western Union Tel. Co.,	2,786	1,560,100	2,894	1,520,674

RICHLAND

Great Northern Ry. Co.,				
Snowden-Sidney Branch.....	204,330		204,465	
Newlon West Branch.....	552,496		552,482	
Montana-Dakota Power	542,589		542,589	
Mountain States Tel. & Tel. Co.,	65,167		65,560	
Northern Pacific Ry. Co.,				
Glendive East Line.....	657,360		627,480	
Western Union Tel. Co.,	2,479		2,663	
Ferry, Larson, Brockton, Mont.,	500			
Ferry, Bowden, Poplar, Mont.,	500	2,025,421		1,995,239

ROOSEVELT

Farmers & Merchants Tel Co.				
Flaxville	3,989		3,989	
Farmers Tel. Co., Froid, Mont.,	825		825	
Great Northern Ry. Co., Main Line	4,186,735		4,140,562	
Bainville Branch.....	517,523		517,523	
Snowden-Sidney Branch.....	31,515		31,515	
Montana-Dakota Power Co.,	268,423		269,715	
Mountain States Tel. & Tel. Co.,	116,191		101,832	
Ferry, Vorhees, Poplar, Mont.,	500		500	
Ferry, Larson, Brockton, Mont.,	500			
Ferry, Bowden, Poplar, Mont.,	500	5,126,701		5,066,461

ROSEBUD

American Tel. & Tel. Co.,	71,598		71,606	
C. M. St. P. & P. R. R. Co.,				
Main Line, Not Electrified	3,181,376		2,922,308	
Montana Power Co.,	27,850		29,955	
Mountain States Power Co.,	95,809		97,141	
Mountain States Tel. & Tel. Co.,	46,420		49,858	
Northern Pacific Ry. Co., Main Line	1,927,758		1,845,140	
Rosebud Branch	740,603		693,330	
Western Union Tel. Co.,	45,611	6,137,025	48,995	5,758,335

SANDERS

Montana Power Co.,	341,184		307,574	
Mountain States Tel. & Tel. Co.,	48,641		49,819	
Northern Pacific Ry. Co., Main Line	5,137,062		4,907,375	
St. Regis Line.....	112,985		421,890	
Polson Line	67,998		64,760	
Western Union Tel. Co.,	32,605	6,130,475	99,477	5,850,895

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)

		1935	County Total	1936	County Total
SHERIDAN					
Farmers Tel Co., Froid.....	\$	865		\$	865
Great Northern Ry. Co.					
Bainville Branch		708,538		708,538	
Plentywood West Branch		566,490		566,490	
M. St. P. & S. St. M. Ry. Co..					
Flaxton Branch.....		440,270		408,177	
Montana-Dakota Power Co.....		150,115		150,115	
Mountain States Tel. & Tel. Co.		61,796	1,928,074	61,796	1,895,981
SILVER BOW					
American Tel. & Tel. Co.....		50,162		50,169	
B. A. & P. Ry. Co., Main Line....		657,000		657,000	
Main Line Spurs.....		28,030		28,030	
Spurs—Butte Hill Lines.....		385,792		386,066	
Siding at Rocker.....		833		833	
C. M. St. P. & P. R. R. Co.,					
Main Line, Electrified.....		1,458,170		1,300,530	
Great Northern Ry. Co.					
Havre-Butte Line.....		325,645		320,892	
Montana Power Co.....		1,680,360		1,756,593	
Montana Power Gas Co.....		134,881		134,881	
Montana Southwestern Ry. Co.....		5,107		5,107	
Mountain States Tel. & Tel. Co....		717,428		717,084	
Northern Pacific Ry. Co.,					
Butte Line		531,650		509,267	
Montana Union Line.....		848,096		810,301	
Oregon Short Line R. R. Co.,					
Main Line		1,063,469		1,019,159	
Postal Telegraph-Cable Co.....		18,871		16,946	
Western Union Tel. Co.....		40,133	7,945,627	43,102	7,755,960
STILLWATER					
Absarokee Telephone Co.....		4,975		4,975	
American Tel. & Tel. Co.....		65,727		65,736	
Billings Gas Company.....				15,565	
Farmers Cooperative Tel. Co.,					
Reed Point		1,330		1,330	
Montana Power Co.....		145,532		154,462	
Montana Power Gas Co.....		175,810		175,810	
Mountain States Tel. & Tel. Co.		84,542		84,738	
Northern Pacific Ry. Co., Main Line		1,633,956		1,592,885	
Lake Basin Branch.....		197,183		197,183	
Western Union Tel. Co.....		39,813	2,378,868	42,767	2,335,451
SWEET GRASS					
American Tel. & Tel. Co.....		60,526		60,535	
Farmers Cooperative Tel. Co.,					
Reed Point		604		543	
Montana Power Company		115,177		123,309	
Montana Power Gas. Co.....		369,110		369,110	
Mountain States Tel. & Tel. Co.		47,452		47,452	
Northern Pacific Ry. Co., Main Line.		1,621,326		1,551,841	
Western Union Tel. Co.....		38,876	2,253,071	41,761	2,194,551
TETON					
American Tel. & Tel. Co.		15,756		15,758	
Brady Irrigation Co.....		1,667		1,667	
C. M. St. P. & P. R. R. Co.,					
Great Falls-Agawam Branch		363,434		361,130	
Great Northern Ry. Co.,					
Shelby-Billings Branch.....		1,044,211		1,029,078	
Power Branch		1,050,930		1,046,784	
Montana-Dakota Utilities Co.....				75,419	
Montana Power Co.....		199,931		210,104	
Montana Power Gas Co.		588,278		687,040	
Mountain States Tel. & Tel. Co.		71,009		71,009	
Northwest States Utilities Co.		75,419			
Pondera Pipeline Company.....		913			
W. E. Rice Pipeline Co.				41	
Western Union Tel. Co.....		5,171	3,416,719	5,555	3,503,585

(Combined with Mont.-Dak. Utilities Co.)

(Combined with W. E. Rice Pipeline Co.)

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)

	1935	County Total	1936	County Total
TOOLE				
American Tel. & Tel. Co.....	\$ 26,812	\$ 26,815		
Great Northern Ry. Co., Main Line ..	2,201,423	2,164,594		
Shelby-Billings Branch	449,432	442,918		
Sweet Grass Branch.....	869,100	869,100		
Great Northern Utilities Co.....	216,224	220,855		
International Pipeline Co.....	84,867	113,130		
Montana Cities Gas Co.....	410,155	408,501		
Montana-Dakota Utilities Co.....		311,187		
Mountain States Tel. & Tel. Co.....	83,242	83,537		
Northwest States Utilities Co....	311,187	(Combined with Mont.-Dak. Utilities Co.)		
Toronto Pipeline Co.....	48,161	69,740		
Western Union Tel. Co.....	2,548	4,703,151	2,737	4,703,114
TREASURE				
American Tel. & Tel. Co.....	46,232	46,240		
Mountain States Tel. & Tel. Co.	14,835	14,835		
Northern Pacific Ry. Co., Main Line ..	1,198,932	1,147,549		
Western Union Tel. Co.....	29,019	1,289,018	31,172	1,239,796
VALLEY				
Bowdoin Utilities Co.....	217,539	(Combined with Mont.-Dak. Utilities Co.)		
Great Northern Ry. Co., Main Line..	3,409,513	3,371,653		
Scobey-Ophéim Line	342,470	342,470		
Montana-Dakota Utilities Co.....		266,225		
Montana Power Co.....	197,128	210,816		
Mountain States Tel. & Tel. Co.....	114,668	130,254		
Western Union Tel. Co.....	6,429	8,854		
Ferry, Holderman, Oswego.....	500	500		
Ferry, Ferguson, Lismas.....	1,000	1,000		
Ferry, Peter & Frank Bartch.....	500	500		4,332,272
WHEATLAND				
C. M. St. P. & P. R. R. Co..				
Main Line, Not Electrified.....	701,426	644,273		
Main Line, Electrified.....	961,593	857,637		
Harlowton-Lewistown Branch.....	460,567	455,018		
Great Northern Ry. Co.				
Shelby-Billings Branch	958,824	944,928		
Montana Power Co.....	239,396	253,931		
Mountain States Tel. & Tel. Co.....	40,912	40,912		
Western Union Tel. Co.....	2,345	3,365,063	2,519	3,199,218
W1BAUX				
American Tel. & Tel. Co.....	27,280	27,284		
Montana-Dakota Power Co.....	133,586	133,586		
Montana-Dakota Utilities Co.....	153,127	159,285		
Mountain States Tel. & Tel. Co.....	15,191	15,191		
Northern Pacific Ry. Co., Main Line ..	748,440	716,364		
Ollie Branch	43,120	41,160		
Shepherd Telephone Exchange.....	1,180	1,180		
Western Union Tel. Co.....	16,382	1,138,306	17,598	1,111,648
YELLOWSTONE				
American Tel. & Tel. Co.....	132,270	132,290		
Billings Gas Co.....	256,691	749,624		
C. B. & Q. R. R. Co.				
Huntley Branch	804,925	772,215		
Great Northern Ry. Co.				
Shelby-Billings Branch	1,365,234	1,345,448		
Montana Power Co.....	904,296	946,806		
Mountain States Tel. & Tel. Co.	482,761	487,256		
Northern Pacific Ry. Co., Main Line ..	3,950,223	3,788,587		
Rocky Fork Branch.....	130,410	124,200		
Lake Basin Branch.....	72,436	72,436		
Billings and Central Mont. Br.	40,138	40,138		
Western Union Tel. Co.....	106,208	8,254,592	114,639	8,573,639

REPORT OF STATE BOARD OF EQUALIZATION

TOTAL ASSESSMENT BY COUNTIES—1935

Total Assessments By County Assessors		Public Utility Allocations by State Board of Equalization		Assessment of Net Proceeds of Mines by State Board of Equalization		TOTAL VAL. OF COUNTY		
Assessed Taxable Value	Assessed Taxable Value	Assessed Taxable Value	Assessed Taxable Value	Assessed and Taxable Value	Assessed Taxable Value	Assessed Taxable Value	Assessed Taxable Value	
Beaverhead.....	\$ 11,687,646	\$ 3,450,982	\$ 3,182,928	\$ 1,273,169	\$ 14,871,350	\$ 4,724,927	\$ 4,724,927	
Big Horn.....	8,868,707	2,652,751	3,707,132	1,479,228	12,575,839	4,131,979	4,131,979	
Blaine.....	12,192,460	3,622,801	3,223,680	1,282,416	15,437,933	4,977,090	4,977,090	
Broadwater.....	5,330,108	1,586,581	2,920,550	1,166,264	8,268,871	2,771,058	2,771,058	
Carbon.....	13,735,578	4,256,672	4,320,674	1,718,018	42,603	6,017,293	6,017,293	
Carter.....	8,423,572	2,533,017	1,575	630	8,425,147	2,533,647	2,533,647	
Cascade.....	83,220,238	23,779,926	9,148,766	3,602,220	92,414,401	27,477,543	27,477,543	
Chouteau.....	19,469,966	5,692,034	4,471,090	1,782,549	23,941,929	7,475,456	7,475,456	
Custer.....	16,975,976	5,015,982	4,270,064	1,702,404	21,246,040	6,718,386	6,718,386	
Daniels.....	17,942,970	2,348,981	1,415,750	565,468	9,361,358	2,917,087	2,917,087	
Dawson.....	14,959,113	4,438,853	4,180,909	1,667,938	989	6,107,781	6,107,781	
Deer Lodge.....	26,393,254	7,814,888	2,631,704	1,052,248	29,024,958	8,867,136	8,867,136	
Fallon.....	6,112,030	2,279,939	2,279,259	911,703	8,524,454	2,868,807	2,868,807	
Fergus.....	29,851,142	8,862,975	3,801,557	1,509,141	1,563	33,660,262	10,233,682	10,233,682
Flathead.....	24,575,900	7,181,620	5,858,463	2,343,383	32	30,434,394	9,55,035	9,55,035
Galatin.....	27,747,302	8,170,194	7,416,723	2,926,397	.....	35,164,025	11,096,591	11,096,591
Garfield.....	10,707,581	3,066,839	3,077,528	1,301	154	10,185,263	3,070,004	3,070,004
Glacier.....	7,132,232	1,998,990	4,211,157	1,684,462	556,548	11,899,937	4,249,000	4,249,000
Golden Valley.....	3,180,587	983,319	2,487,858	993,920	532	5,668,977	1,977,771	1,977,771
Granite.....	4,418,742	1,360,227	3,136,539	1,254,507	191,574	7,746,855	2,816,308	2,816,308
Hill.....	22,350,506	6,532,458	4,199,673	1,665,125	9,684	26,559,863	8,207,267	8,207,267
Jefferson.....	37,935,504	1,224,327	6,101,737	2,436,171	64,494	9,959,735	3,794,992	3,794,992
Judith Basin.....	13,250,232	3,958,075	3,561,056	1,422,678	691	16,819,979	5,581,444	5,581,444
Lake.....	10,764,315	3,210,995	1,322,617	531,045	.....	12,091,932	3,712,040	3,712,040
Lewis & Clark.....	42,653,309	11,563,927	6,830,046	2,682,902	13,5771	49,619,126	14,382,600	14,382,600
Liberty.....	5,272,299	1,558,595	1,294,086	516,358	14,515	6,580,900	2,689,468	2,689,468
Lincoln.....	7,677,901	2,230,605	1,558,738	2,234,695	45,163	13,310,902	4,510,463	4,510,463
Madison.....	9,963,349	3,045,151	2,198,450	874,822	874,822	12,188,671	3,948,845	3,948,845
Meagher.....	10,188,410	3,102,656	479,696	191,878	352	10,668,058	3,244,886	3,244,886
Mt. Pleasant.....	6,910,843	2,076,948	2,034,439	812,366	.....	8,945,282	2,889,314	2,889,314
Mineral.....	1,701,356	9,189,594	5,493,942	2,197,029	.....	7,195,298	2,694,688	2,694,688
Missoula.....	32,290,710	2,551,555	1,682,835	3,028,659	5,272	39,981,817	12,935,525	12,935,525
Musselshell.....	7,554,142	2,185,597	4,203,240	1,667,440	210,192	9,949,931	3,661,515	3,661,515
Park.....	18,094,159	5,293,933	4,203,240	1,667,440	284,432	22,325,822	6,395,816	6,395,816
Petroleum.....	4,452,420	1,343,804	276,915	110,778	185,477	4,914,842	1,640,059	1,640,059

REPORT OF STATE BOARD OF EQUALIZATION

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Phillips.....	11,472,518	3,441,950	3,714,932	1,477,831	104,092	15,291,542
Fond du Lac.....	12,126,322	3,501,660	2,304,962	912,434	300,394	5,023,873
Poudre River.....	7,118,688	2,169,499	8,351	3,341	106	4,7135,183
Powder River.....	10,039,693	2,989,090	5,435,579	2,166,076	312,205	4,714,493
Towell.....	6,832,590	2,049,585	3,321,025	1,327,914	....	2,172,940
Prairie.....	.....	.....	.....	.....	10,153,615	5,467,371
Leavenworth.....	11,119,495	3,263,963	1,561,000	614,527	82	12,679,587
Richland.....	10,538,755	3,125,071	2,025,421	807,913	1,091	12,565,267
Roosevelt.....	10,332,548	3,032,295	5,126,701	2,049,132	187	3,934,075
Rosedale.....	10,615,497	3,212,607	6,135,025	2,454,809	830,177	5,082,614
Sanders.....	11,067,737	3,240,932	6,130,475	2,449,550	1,219	17,190,431
Sheridan.....	12,669,311	3,708,514	1,928,074	770,186	3,300	14,600,685
Silver Bow.....	62,661,889	17,012,335	7,945,627	3,076,447	11,418	4,482,000
Stillwater.....	9,580,632	2,827,004	2,378,868	946,457	3,136	26,100,200
Sweet Grass.....	8,440,658	2,518,095	2,253,071	897,522	.....	3,776,597
Teton.....	13,380,666	3,833,339	3,416,719	1,361,764	8,034	3,415,617
Toole.....	11,019,754	3,349,740	4,703,151	1,881,260	1,351,979	5,23,183
Treasure.....	3,677,548	1,098,758	1,289,018	615,608	....	17,074,884
Valley.....	17,010,237	5,029,587	4,289,747	1,621,457	7,707	4,966,366
Wheatland.....	8,089,675	2,367,940	3,365,063	1,340,751	.....	1,614,366
Wibaux.....	4,800,320	1,448,277	1,438,306	443,698	1,358	6,658,751
Yellowstone.....	49,973,304	14,497,399	8,254,512	3,245,740	.....	3,708,691
THE STATE.....	\$842,062,637	\$245,745,521	\$202,874,810	\$ 80,520,211	\$ 4,682,250	\$330,947,985

TOTAL ASSESSMENT BY COUNTIES—1936

REPORT OF STATE BOARD OF EQUALIZATION

Total Property Other Than Public Utilities		Assessors		Local Property of Public Utilities		Public Utilities Allocated by State Board of Equalization		Proceeds of Mines		TOTAL VALUATION OF COUNTY		Assessments of Net Proceeds of Mines By State Board of Equalization		Class of County for 1937-38		
Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	
\$ 2,999,185	\$ 480,450	\$ 148,513	\$ 3,059,276	\$ 1,248,319	\$ 10,039	\$ 10,039	\$ 1,582,755	\$ 4,881,445	7	11,641,856	3,836,619	866,9	2,484,924	7	5	
5,333,781	91,263	23,734	5,580,231	1,428,319	785	785	7,385,591	2,819,768	7	15,247,786	4,848,872	7	3,453,520	7	5	
7,969,577	1,184,024	341,550	46,446	3,202,338	1,233,754	37,122	37,122	7,031,631	2,031,631	7	28,139,123	6,773,252	7	6,687,683	6	7
11,849,024	5,248,410	188,876	44,275	2,784,013	1,151,571	28,530	28,530	7,030,307	1,040,307	7	18,135,610	6,025,842	6	1,675,510	7	7
13,336,945	4,110,904	604,147	202,927	4,111,474	1,632,267	79,744	79,744	11,174,474	1,174,474	7	18,135,610	6,025,842	6	1,675,510	7	7
8,741,047	2,661,389	.....	.....	1,1575	630	.....	.....	8,742,622	8,742,622	7	26,642,019	7	7	7	7	7
69,877,881	19,819,955	16,118,891	4,570,580	9,105,028	3,587,154	27,973	27,973	95,129,773	28,000,662	3	29,106,962	8,873,346	8,873,346	6	6	6
18,918,839	5,570,002	10,241,414	27,016	4,439,174	1,719,941	1,630	1,630	23,462,057	7,218,189	7	8,610,321	2,899,723	2,899,723	6	6	6
16,339,003	4,845,938	881,883	242,431	4,162,647	1,616,438	2,340	2,340	21,275,813	6,706,147	6	10,492,716	3,476,451	3,476,451	6	6	6
7,734,687	2,284,301	33,753	8,765	1,411,249	553,667	2,335	2,335	9,182,034	2,859,078	7	9,182,034	2,859,078	7	7	7	7
14,200,379	4,230,964	663,453	190,425	4,074,445	1,623,314	3,069	3,069	6,074,445	1,623,314	6	14,688	5,038,346	5,038,346	6	6	6
25,140,500	7,445,577	1,045,559	301,234	2,847,234	1,124,841	1,124,841	1,124,841	16,916,1	8,610,321	7	8,610,321	2,899,723	2,899,723	7	7	7
6,064,095	1,833,769	178,292	47,284	1,198,73	478,73	1,630	1,630	1,503,783	8,045	6	10,492,716	3,476,451	3,476,451	6	6	6
27,768,259	8,919,126	567,107	155,517	3,787,783	1,503,783	1,665	1,665	30,847,066	9,727,451	6	11,665	3,000,000	3,000,000	6	6	6
23,651,465	6,917,291	1,345,215	400,015	5,733,734	2,233,493	2,233,493	2,233,493	13,545,125	5,481,548	5	13,545,125	4,815,635	4,815,635	5	5	5
26,160,140	7,669,609	2,055,001	577,580	7,107,243	2,897,956	475,352	475,352	35,797,736	11,530,497	5	13,545,125	4,815,635	4,815,635	5	5	5
8,382,975	2,518,210	.....	.....	1,15,351	6,140	1,15,351	1,15,351	13,398,456	13,398,456	5	13,398,456	4,815,635	4,815,635	5	5	5
6,670,975	1,940,580	574,585	161,181	4,384,18	1,753,127	1,916,747	1,916,747	13,545,125	5,473,118	5	13,545,125	4,815,635	4,815,635	5	5	5
3,029,194	936,370	51,752	14,472	2,39,815	955,537	357	357	2,39,815	955,537	5	13,545,125	4,815,635	4,815,635	5	5	5
4,373,546	1,365,027	267,649	68,505	3,024,182	1,255,793	293,634	293,634	7,958,011	7,958,011	7	7,958,011	2,32,959	2,32,959	7	7	7
20,276,516	5,995,339	656,511	178,485	4,167,758	1,651,760	3,632	3,632	25,104,417	7,739,216	6	13,545,125	4,815,635	4,815,635	6	6	6
13,336,399	3,939,904	943,939	260,452	5,955,849	2,39,781	31,095	31,095	16,972,024	5,425,772	6	16,972,024	5,425,772	5,425,772	6	6	6
10,939,435	3,209,843	47,150	13,117	5,645,193	1,411,182	433	433	255,622	49,796,182	6	13,545,125	4,815,635	4,815,635	6	6	6
30,697,834	7,939,843	11,889,507	3,407,763	1,277,580	50,93,219	2,711,059	2,711,059	255,622	49,796,182	6	13,545,125	4,815,635	4,815,635	6	6	6
Liberty.....	1,513,161	28,438	7,633	1,283,128	511,923	27,484	27,484	6,497,774	2,060,201	7	13,335,559	4,534,530	4,534,530	7	7	7
Lincoln.....	7,414,973	2,668,763	388,399	140,472	5,311,476	2,245,590	2,245,590	2,245,590	2,245,590	7	12,663,277	4,210,906	4,210,906	7	7	7
Madison.....	8,625,314	1,726,551	506,825	2,117,330	843,007	1,95,056	1,95,056	1,95,056	1,95,056	7	10,421,844	3,153,600	3,153,600	7	7	7
McConaughay.....	9,926,710	2,954,712	8,060	2,363	4,851,141	1,929	1,929	8,819,913	8,819,913	7	8,819,913	2,831,007	2,831,007	7	7	7
Meagher.....	6,739,145	2,025,559	239,731	70,888	1,840,067	734,560	.....	.....	.....	7	13,335,559	4,534,530	4,534,530	7	7	7
Mineral.....	1,273,930	364,433	408,383	125,553	4,988,870	1,994,938	6,671,183	6,671,183	6,671,183	7	12,663,277	4,210,906	4,210,906	7	7	7
Missoula.....	30,540,939	8,336,960	2,830,078	774,747	7,388,591	2,819,768	866,9	866,9	866,9	7	10,421,844	3,153,600	3,153,600	7	7	7
Missoula-Silver.....	1,233,497	2,341,529	2,645,573	70,973	2,031,631	802,798	238,220	238,220	238,220	7	9,772,921	3,453,520	3,453,520	6	6	6
Park.....	15,804,449	4,666,240	1,404,307	368,782	4,016,364	1,613,744	6,675,510	6,675,510	6,675,510	7	4,881,203	1,303,710	1,303,710	6	6	6
Petroleum.....	12,478,853	1,282,734	61,056	18,416	2,728,092	11,128,284	26,085	26,085	26,085	7	14,393,867	3,881,913	3,881,913	7	7	7

Phillips.....	2,706,785	163,488	42,383	3,737,488	1,490,174	164,447	13,219,949	4,403,789
Pondera.....	12,160,114	3,525,022	202,217	62,578	2,348,829	929,755	26,499	4,787,054
Powder River.....	7,507,040	2,279,203	.....	201,950	8,351	3,341	7,517,165	2,584,318
Powell.....	9,553,420	2,950,415	700,619	201,950	5,283,299	2,104,792	269,322	15,836,360
Prairie.....	6,417,404	1,633,145	79,223	21,901	3,377,645	1,254,562	.....	2,309,608
Rawlall.....	11,223,797	3,264,105	210,387	57,141	1,520,674	598,008	4,774	12,959,332
Roosevelt.....	10,632,535	3,162,434	103,514	23,815	1,995,239	796,900	3,177	12,755,465
Roosevelt.....	9,711,628	2,834,897	127,941	34,365	5,066,461	2,025,236	1,300	14,927,333
Rosebud.....	10,610,126	3,218,823	194,975	54,677	5,758,335	2,303,334	599,848	17,189,384
Sanders.....	6,637,223	1,951,204	5,193,407	1,484,373	6,850,895	2,337,699	.....	6,176,682
Sheridan.....	12,784,655	3,730,563	60,657	18,525	1,895,981	757,349	2,588	14,749,021
Silver Bow.....	51,839,675	14,776,518	10,077,115	2,228,167	7,755,960	2,996,467	3,180,810	4,509,025
Stillwater.....	7,766,651	2,264,552	2,326,967	683,608	2,335,451	928,817	12,425	72,852,990
Sweet Grass.....	8,014,662	2,393,526	162,856	43,641	2,194,551	873,936	.....	23,381,494
Teton.....	13,511,767	3,899,671	122,337	31,170	3,503,585	1,396,551	2,728	10,371,469
Toole.....	10,364,192	3,084,961	684,168	224,752	4,703,114	1,881,245	1,010,771	16,762,245
Treasure.....	3,781,113	1,115,484	24,480	6,854	1,239,796	4,95,918	4,992,389	1,618,256
Valley.....	16,459,174	4,798,321	286,390	70,936	4,332,972	1,723,741	18,736	21,096,565
Wheatland.....	5,644,057	2,242,982	422,659	107,349	3,199,218	1,244,303	.....	11,295,934
Wibaux.....	14,826,475	1,448,569	1,3,865	3,462	1,111,648	444,036	1,244,269	3,624,634
Yellowstone.....	50,145,838	14,548,836	1,626,499	43,569	8,573,639	3,365,897	.....	18,365,976
THE STATE.....	\$ 774,661,745	\$ 226,522,960	\$ 68,560,016	\$ 18,846,324	\$ 119,635,020	\$ 78,833,407	\$ 9,812,196	\$ 1,051,665,977
								\$ 334,014,887

Sec. 474—Revised Codes of Montana. 1935. Classification of Counties. For the purpose of regulating the compensation and salaries of all county officers, not otherwise provided for, and for fixing the penalties of officers' bonds, the several counties of this state shall be classified according to that percentage of the true and full valuation of the property therein upon which the tax levy is made, as follows:

First Class. All counties having a taxable valuation of fifty millions of dollars or over;

Second Class. All counties having such a taxable valuation of more than thirty millions and less than fifty millions of dollars;

Third Class. All counties having such a taxable valuation of more than twenty millions and less than thirty millions of dollars;

Fourth Class. All counties having such a taxable valuation of more than fifteen millions and less than twenty millions of dollars;

Fifth Class. All counties having such a taxable valuation of more than ten millions and less than fifteen millions of dollars;

Sixth Class. All counties having such a taxable valuation of more than five millions and less than ten millions of dollars;

Seventh Class. All counties having such a taxable valuation of less than five millions of dollars.

REPORT OF STATE BOARD OF EQUALIZATION

ASSESSED AND TAXABLE VALUES OF EACH KIND OF PROPERTY AND PERCENTAGE EACH ITEM BEARS TO TAXABLE VALUE OF THE STATE FOR THE YEARS 1935 AND 1936.

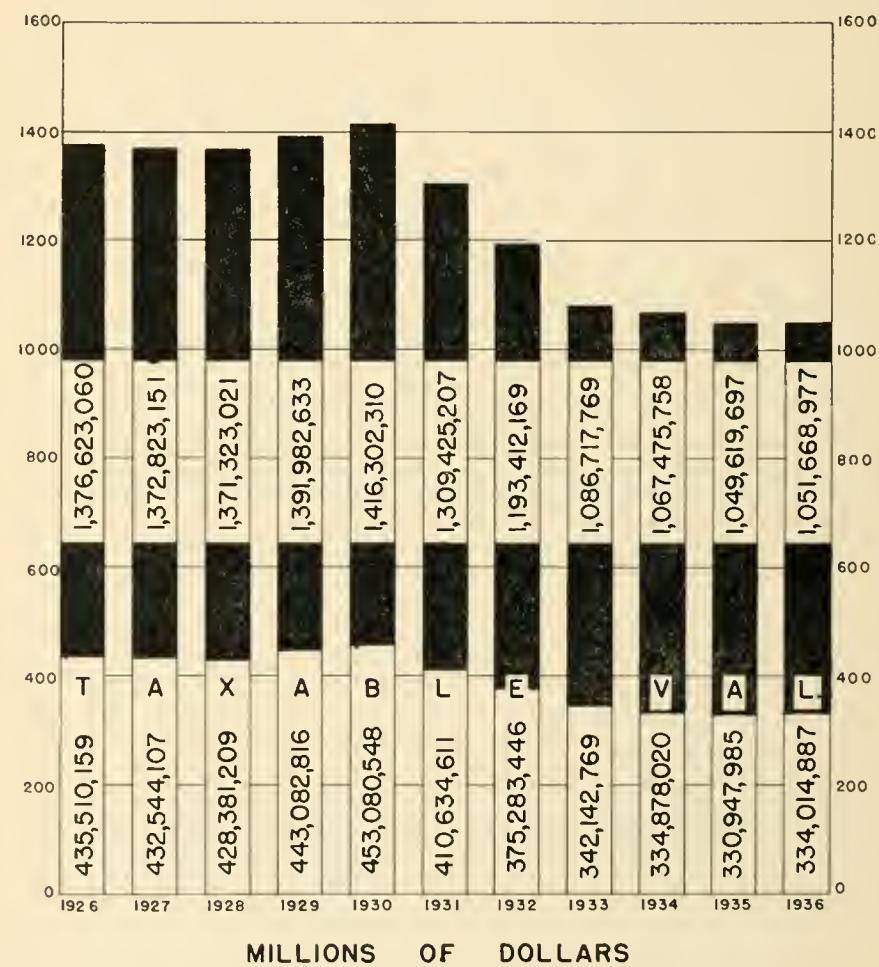
1935							1936						
REAL ESTATE AND IMPROVEMENTS:	Assessed Value	Taxable Value	Percentage to Total	Assessed Value	Taxable Value	Percentage to Total	Assessed Value	Taxable Value	Percentage to Total	Assessed Value	Taxable Value	Percentage to Total	
Irrigated Lands	\$ 50,568,694	\$ 15,170,608	4.584	30	\$ 49,783,737	\$ 14,935,192	4.471						
Non-Irrigated Tillable Lands	158,229,389	47,468,815	14.343	30	153,285,789	45,885,137	13.667						
Grazing Lands	97,111,344	29,133,400	8.033	30	92,567,233	27,770,179	8.314						
State Lands (Under Contract)	2,557,782	767,355	.232	30	2,425,221	727,596	.218						
Improvements on Above Agricultural Lands	49,069,629	14,720,888	4.448	30	45,167,117	13,560,135	4.057						
TOTAL All Farm Lands and Improvements	357,536,828	107,261,038	32.410		343,227,463	102,668,239	30.827						
Timber Lands	13,441,103	4,032,331	1.219	30	12,657,878	3,800,363	1.138						
Water Lands	699,378	209,833	.063	30	702,123	210,637	.063						
Industrial Sites	2,522,366	756,710	.229	30	1,793,916	538,174	.161						
Improvements on Industrial Sites	41,574,156	12,524,447	3.785	30	27,364,004	8,509,201	2.458						
Patented Mining Claims	1,373,626	1,373,626	.415	100	1,391,805	1,391,805	.417						
Improvements on Mining Claims	3,129,535	1,028,866	.310	30	3,577,788	1,064,336	.319						
Mineral Reserves	473,271	473,271	.143	100	458,175	458,175	.137						
City and Town Lots	58,596,556	17,578,967	5.312	30	57,504,999	17,251,470	5.165						
Improvements on City and Town Lots	148,165,813	44,449,744	13.434	30	141,613,162	42,483,948	12.719						
TOTAL All Real Estate and Improvements	627,986,632	189,688,817	57.317		590,271,212	178,376,348	53.404						
LIVESTOCK:													
Horses	6,695,579	2,231,860	.674	33 1/3	6,956,045	2,318,450	.695						
Cattle	9,915,952	8,736,335	2,640	33 1/3	27,941,829	9,313,012	2.788						
Sheep		3,305,317	.999	33 1/3	10,915,709	3,638,205							
Swine	260,947	86,983	.026	33 1/3	365,553	121,938	.036						
Miscellaneous	304,041	101,347	.031	33 1/3	306,216	102,982	.031						
TOTAL Livestock	43,386,525	14,461,842	4.370		46,485,712	15,493,687	4.639						
PERSONAL PROPERTY OTHER THAN LIVESTOCK:													
Household Furniture	12,468,337	2,493,667	.753	20	12,374,373	2,475,874	.742						
Watches, Clocks and Jewelry	2,096,751	419,356	.127	20	1,790,346	358,049	.107						
Radios, Electric Refrigerators and Washing Machines	2,307,919	261,584	.103	20	1,879,322	375,874	.113						
Carriages, Wagons, Etc.	2,195,292	439,058	.133	20	1,711,297	342,271	.103						
Farm Machinery Other than Farm, Mining or Manufacturing	16,793,958	2,158,732	.652	20	9,802,042	1,660,408							
Automobiles and Trucks				20	1,457,135	291,427							
Flying Machines	20,210,197	4,042,039	1.221	20	24,115,657	4,823,091	1.440						
Grain, Hay and Other Agricultural Products	8,939,550	16,790	.005	20	8,205,965	16,593	.006						
Goods, Wares and Merchandise	2,324,416	1,627,719	.049	7	2,105,890	147,412	.044						
Furniture and Fixtures of Stores	26,073,838	8,891,259	2.689	33 1/3	28,688,555	9,561,895	2.863						
Manufacturing Machinery	4,282,399	1,427,466	.431	33 1/3	4,062,229	1,454,174	.406						
Mining Machinery, Tools, Etc.	1,917,719	5,915,316	1.788	30	9,661,176	2,869,253	.859						
Drilling Rigs, Etc.	6,957,514	2,087,254	.631	30	5,033,347	1,518,74	.455						
Automobiles	1,551,255	4,653,376	.140	30	1,597,120	479,136	.142						
Solvent Credits	23,532,469	1,647,273	.497	7	16,140,523	1,339,853	.401						
Professional Libraries	2,320,450	921,180	.026	40	2,616,655	1,004,66	.030						
Hotel Furniture and Fixtures	2,174,994	1,069,988	.323	40	2,577,755	1,007,030	.302						
National Bank Stock	4,174,992	1,252,498	.378	30	4,083,642	1,225,092	.367						

REPORT OF STATE BOARD OF EQUALIZATION

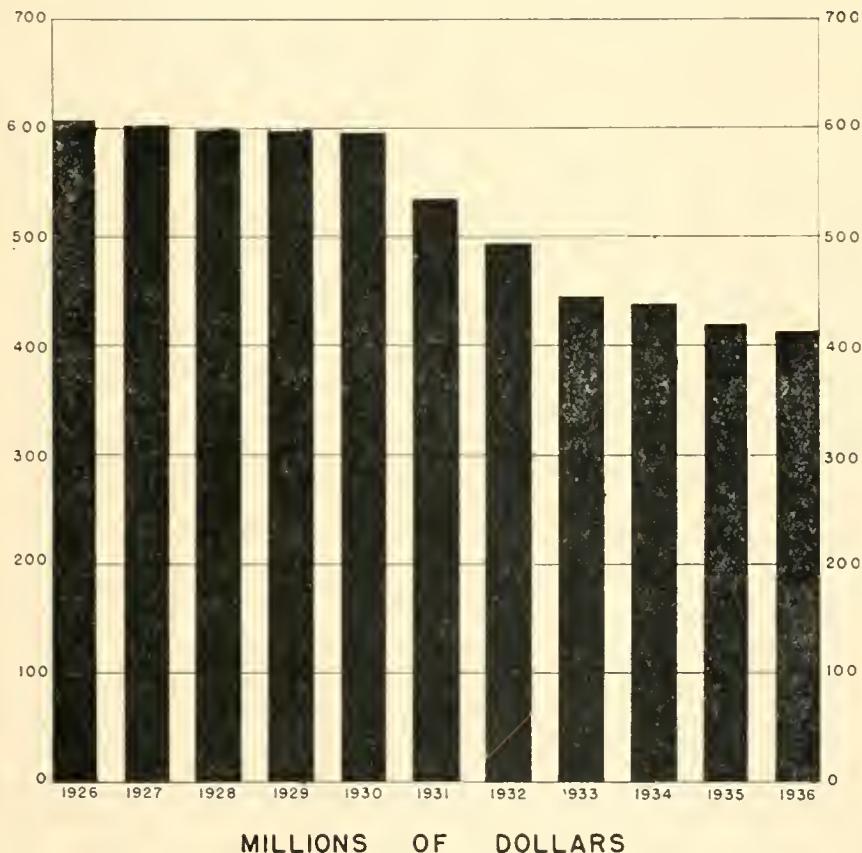
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Moneyed Capital of State Banks	3,385,943	1,015,783	.307	4,141,059	1,242,318	.372
Telephone Lines, Local.....	25,262,064	104,826	.031	56,910	1,22,764	.007
All Other Personal Property.....	25,766,423	7,631,627	2,306	3,413,853	1,140,371	.342
TOTAL All Personal Property Other than Livestock	170,630,480	11,594,865	12,568	137,504,821	32,652,925	9,775
OPERATING PROPERTY UTILITIES:						
Real Estate and Improvements.....						
Personal Property						
TOTAL All Assessments by County Assessors.....	842,062,637	215,715,524	74,255	843,221,761	245,369,284	73,460
Allocations of Public Utilities by State Board of Equalization.....	202,874,810	80,520,211	24,330	198,635,020	78,833,407	23,602
Net Proceeds by State Board of Equalization	4,682,250	4,682,250	1,415	100	9,812,196	2,938
GRAND TOTAL All Assessments.....	\$1,049,619,697	\$330,947,985	100,000	\$1,051,668,977	\$334,014,887	\$100,000

TOTAL ASSESSED & TAXABLE VALUATION OF MONTANA - 1926- 1936



ASSESSMENTS OF REAL ESTATE & IMPROVEMENTS OTHER THAN CITY & TOWN LOTS 1926 TO 1936 INCLUSIVE



REPORT OF STATE BOARD OF EQUALIZATION

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TAXES LEVIED IN MONTANA, 1935 AND 1936

ASSESSED VALUATION OF STATE	1935	1936
TAXABLE VALUATION OF STATE	\$1,049,619,697	\$1,051,668,977
	330,947,985	334,014,587

Amounts Levyed

STATE		
General	....	\$ 661,903
University	....	827,391
Educational Bonds	....	874,889
Livestock Funds	....	53,750
		<hr/>
		\$ 2,417,933
COUNTIES		\$ 2,433,316
General	....	\$ 3,554,896
Road	....	767,314
Bridge	....	463,365
Poor	....	1,978,667
Bond Interest and Sinking	....	1,825,711
County Fair	....	96,941
County Library	....	46,537
Farm Bureau	....	26,340
Miscellaneous	....	129,123
Per Capita—Special Road \$2	....	86,215
Per Capita—Special Poor \$2	....	168,616
		<hr/>
		\$ 9,143,525
SCHOOLS		\$ 8,525,695
General	....	\$ 2,083,867
High Schools	....	3,198,842
District Schools	....	4,148,715
		<hr/>
		\$ 9,431,424
MISCELLANEOUS		\$ 9,127,253
Special Road Districts	....	\$ 17,571
Fire Districtts	....	11,777
Hail Insurance	....	177,778
Drainage and Irrigation	....	444,224
Other	....	17,403
		<hr/>
		\$ 668,753
TOTAL ALL TAXES EXCEPT CITIES AND TOWNS.		\$21,661,635
CITIES AND TOWNS		\$20,666,620
General	....	\$ 2,698,643
Special Improvements	....	927,520
		<hr/>
		\$ 3,626,163
GRAND TOTAL ALL TAXES FOR ALL PURPOSES		\$ 3,541,793
		<hr/>
		\$25,287,798
		\$24,208,413

REPORT OF STATE BOARD OF EQUALIZATION

TAXES LEVIED FOR STATE PURPOSES—1935

	General Fund	University Fund	Bond, Int. & Sinking Mills	Total on Full Value	Educational Total Livestock Mills	Total of all State Taxes
Beaverhead.....	\$ 9,450	\$ 11,812	\$ 12,389	\$ 33,651	\$ 2,500	\$ 36,151
Big Horn.....	8,262	10,327	10,493	29,082	1,998	31,080
Blaine.....	9,863	12,329	12,982	35,174	1,946	37,120
Broadwater.....	5,538	6,923	6,877	19,338	493	19,831
Carbon.....	12,035	15,044	15,031	42,110	911	43,021
Carter.....	5,067	6,334	7,016	18,417	1,216	19,633
Cascade.....	54,855	68,568	77,016	200,439	1,704	202,143
Chouteau.....	14,951	18,688	19,951	53,590	1,810	55,400
Custer.....	13,436	16,795	17,712	47,943	607	48,550
Daniels.....	5,835	7,293	7,819	20,947	499	21,446
Dawson.....	12,216	15,269	15,886	43,371	644	44,015
Deer Lodge.....	17,734	22,168	24,216	64,118	195	64,313
Fallon.....	5,736	7,170	7,099	20,005	478	20,483
Fergus.....	20,744	25,930	28,046	74,720	2,196	76,916
Flathead.....	19,050	23,812	25,361	68,223	639	68,862
Gallatin.....	22,199	27,748	29,242	79,189	1,308	80,497
Garfield.....	6,140	7,675	8,484	22,299	1,228	23,527
Glacier.....	8,480	10,600	9,928	29,008	1,670	30,673
Golden Valley.....	3,956	4,944	4,722	13,622	512	14,134
Granite.....	5,612	7,016	6,445	19,073	489	19,562
Hill.....	16,415	20,518	22,340	59,273	862	60,135
Jefferson.....	7,450	9,312	8,301	25,063	419	25,512
Judith Basin.....	10,763	13,454	14,011	38,228	1,055	39,283
Lake.....	7,484	9,355	10,127	26,966	869	27,835
Lewis & Clark.....	28,768	35,973	41,332	106,073	1,049	107,122
Liberty.....	4,172	5,215	5,470	14,857	463	15,320
Lincoln.....	9,021	11,276	11,009	31,306	2,076	33,382
Madison.....	7,897	9,872	10,187	27,956	1,445	29,401
McCone.....	6,609	8,262	9,201	24,072	687	24,759
Meagher.....	5,778	7,223	7,455	20,456	985	21,441
Mineral.....	5,389	6,736	5,996	18,121	35	18,156
Missoula.....	24,447	30,559	33,303	88,309	479	88,788
Musselshell.....	7,253	9,066	8,381	24,700	677	25,377
Park.....	13,993	17,491	18,602	50,086	1,130	51,216
Petroleum.....	3,280	4,100	4,107	11,487	604	12,091
Phillips.....	10,047	12,560	12,783	35,390	1,704	37,094
Pondera.....	9,429	11,786	12,273	33,488	863	34,351
Powder River.....	4,345	5,432	5,987	15,764	1,025	16,789
Powell.....	10,935	13,668	13,220	37,823	757	38,580
Prairie.....	6,755	8,443	8,454	23,652	349	24,001
Ravalli.....	7,757	9,696	10,560	28,013	921	28,934
Richland.....	7,868	9,835	10,471	28,174	782	28,956
Roosevelt.....	10,163	12,704	12,928	35,795	574	36,369
Rosebud.....	12,394	16,242	14,597	43,833	1,023	44,856
Sanders.....	11,383	14,229	14,331	39,943	614	40,557
Sheridan.....	8,964	11,205	12,171	32,340	641	32,981
Silver Bow.....	40,200	50,250	58,799	149,249	203	149,452
Stillwater.....	7,543	9,430	9,940	26,913	837	27,850
Sweet Grass.....	6,831	8,539	8,717	24,087	1,115	25,202
Teton.....	10,406	13,008	13,993	37,407	1,240	38,647
Toole.....	13,165	16,457	14,269	43,891	822	44,713
Treasure.....	3,228	4,035	4,139	11,402	161	11,563
Valley.....	13,321	16,651	17,747	47,719	1,416	49,135
Wheatland.....	7,417	9,272	9,545	26,231	721	26,955
Wibaux.....	3,786	4,733	4,950	13,469	337	13,806
Yellowstone.....	35,488	44,359	48,478	128,325	1,637	129,962
THE STATE.....	\$661,903	\$827,391	\$874,889	\$2,364,183	\$53,750	\$2,417,933

TAXES LEVIED FOR STATE PURPOSES—1936

	General Fund	University Fund	Educational Bond Int. & Sinking	Total	Livestock	Total of all State Taxes
	Mills	Mills	Mills	Mills	Mills	
on Full Value						
Beaverhead.....	\$ 8,543	\$ 13,424	\$ 12,814	\$ 34,781	\$ 3,069	\$ 37,790
Big Horn.....	6,714	10,627	9,747	27,088	2,691	29,779
Elaine.....	8,485	13,334	12,670	34,489	1,663	36,152
Broadwater.....	4,853	7,626	6,873	19,352	603	19,955
Carbon.....	10,545	16,571	15,056	42,172	1,043	43,215
Carter.....	4,624	7,266	7,283	19,173	1,664	20,837
Cascade.....	49,009	77,015	79,249	205,273	1,633	206,906
Chouteau.....	12,806	20,125	19,564	52,495	1,306	53,801
Custer.....	11,735	18,441	17,715	47,891	847	48,738
Daniels.....	5,003	7,862	7,647	20,512	533	21,045
Dawson.....	10,584	16,631	15,781	42,996	742	43,738
Deer Lodge.....	15,528	24,402	24,234	64,164	203	64,367
Fallon.....	5,074	7,974	7,160	20,208	622	20,830
Fergus.....	18,371	28,870	28,443	75,684	2,360	78,044
Flathead.....	17,023	26,750	25,706	69,479	694	70,173
Gallatin.....	20,178	31,920	29,778	81,876	1,422	83,298
Garfield.....	4,418	6,942	6,996	18,356	841	19,197
Glacier.....	10,177	15,993	11,292	37,462	392	37,554
Golden Valley.....	3,337	5,243	4,559	13,139	378	13,517
Granite.....	5,134	8,066	6,644	19,844	609	20,453
Hill.....	13,543	21,256	20,906	55,705	700	56,405
Jefferson.....	6,378	10,023	8,692	25,093	486	25,579
Judith Basin.....	9,495	14,921	14,138	38,554	1,200	39,754
Lake.....	6,603	10,430	10,269	27,302	991	28,293
Lewis & Clark.....	25,849	39,583	41,417	106,849	936	107,785
Liberty.....	3,600	5,657	5,399	14,656	346	15,002
Lincoln.....	7,936	12,470	10,808	31,214	238	31,452
Madison.....	7,369	11,579	10,563	29,511	1,600	31,111
McCone.....	5,515	8,671	8,684	22,873	813	23,686
Meagher.....	4,954	7,785	7,340	20,079	1,059	21,138
Mineral.....	4,348	6,833	5,562	16,743	36	16,779
Missoula.....	21,336	33,530	33,733	88,599	466	89,065
Musselshell.....	6,044	9,497	8,138	23,679	572	24,251
Park.....	11,703	18,391	17,753	47,847	1,130	48,977
Petroleum.....	2,932	4,607	3,941	11,480	438	11,913
Phillips.....	7,706	12,110	11,012	30,828	1,691	32,519
Pondera.....	8,377	13,164	12,497	34,038	834	34,872
Powder River.....	3,998	6,282	6,258	16,538	1,367	17,905
Powell.....	9,501	14,930	13,208	37,639	955	38,594
Prairie.....	5,092	8,001	7,195	20,288	476	20,764
Ravalli.....	6,866	10,790	10,838	28,494	1,065	29,559
Richland.....	6,976	10,962	10,630	28,568	856	29,424
Roosevelt.....	8,568	13,463	12,433	34,464	578	35,042
Rosebud.....	10,809	16,986	14,267	42,062	1,352	43,414
Sanders.....	10,103	15,877	14,671	40,651	669	41,320
Sheridan.....	7,890	12,399	12,290	32,579	795	33,374
Silver Bow.....	40,568	63,750	60,743	165,061	195	163,256
Stillwater.....	6,806	10,695	10,310	27,811	1,000	28,811
Sweet Grass.....	5,814	9,122	8,651	23,587	997	24,584
Teton.....	9,326	14,654	14,275	38,255	1,401	39,656
Toole.....	10,853	17,054	13,977	41,884	774	42,658
Treasure.....	2,831	4,450	3,127	10,408	336	10,744
Valley.....	11,571	18,182	17,573	47,326	1,556	48,882
Wheatland.....	6,343	9,967	9,452	25,762	809	26,571
Wibaux.....	3,320	5,218	4,960	13,498	411	13,909
Yellowstone.....	32,097	50,438	50,307	132,842	1,732	134,574
THE STATE.....	\$585,164	\$918,809	\$875,228	\$2,379,201	\$54,115	\$2,433,316

1927.....	\$ 865,111	\$ 548,834	\$ 360,229	\$ 1,874,173	\$ 61,459	\$ 1,935,632
1928.....	\$ 856,991	642,743	356,759	1,856,523	68,679	1,925,202
1929.....	887,093	665,320	369,330	1,921,743	101,499	2,023,242
1930.....	905,946	679,459	377,289	1,962,694	93,234	2,055,928
1931.....	821,104	1,026,396	340,793	2,188,293	65,686	2,253,979
1932.....	750,518	938,127	312,406	2,001,051	45,256	2,046,307
1933.....	*513,781	1,025,636	284,869	1,824,286	45,299	1,869,585
1934.....	502,340	1,604,687	885,968	2,383,577	59,327	2,452,322
1935.....	661,903	827,391	874,889	2,364,183	53,750	2,417,933
1936.....	585,164	918,809	875,228	2,379,201	54,115	2,433,316

*Includes \$153,348 for Funding Bond Interest and Sinking Fund.

TAXES LEVIED FOR COUNTY PURPOSES—1935

	General Fund		Road Fund		Bridge Fund		Poor Fund		
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	
Beaverhead.....	12.99	\$ 61,377	5.00	\$ 19,092	2.00	\$ 9,450	6.00	\$ 28,350	
Big Horn.....	12.00	49,572	2.00	7,284	2.00	8,262	6.00	24,786	
Blaine.....	10.78	53,153	5.00	22,067	2.00	9,861	6.00	29,584	
Broadwater.....	11.00	30,479	1.50	3,778	1.00	2,771	6.00	16,624	
Carbon.....	9.00	54,156	2.00	9,830	2.00	12,034	6.00	36,101	
Carter.....	15.00	38,004	4.50	10,986	2.00	5,067	6.00	15,201	
Cascade.....	7.44	204,060	4.00	60,936	2.00	54,855	6.00	164,575	
Chouteau.....	9.50	71,017	5.00	34,618	2.60	19,436	6.00	44,853	
Custer.....	9.50	63,824	3.00	11,826	1.00	6,718	6.00	40,310	
Lameles.....	14.00	46,840	5.00	11,770	.50	1,459	6.00	17,503	
Dawson.....	7.00	42,755	5.00	22,892	2.00	12,216	6.00	36,647	
Deer Lodge.....	7.00	62,070	3.50	19,348	.50	4,434	6.00	53,203	
Fallon.....	10.00	28,688	2.00	4,993	2.00	5,737	6.00	17,213	
Fergus.....	14.00	143,765	1.50	12,336	.50	5,134	6.00	61,613	
Flathead.....	9.45	90,000	.74	4,956	1.00	9,525	6.00	57,150	
Gallatin.....	10.50	116,563	3.00	23,211	2.00	22,203	6.00	66,608	
Garfield.....	16.00	49,120	2.00	6,140	1.00	3,070	6.00	18,420	
Glacier.....	10.65	45,156	3.71	14,023	1.38	5,851	6.00	25,440	
Golden Valley.....	14.00	27,689.	4.54	8,466	1.30	2,571	6.00	11,867	
Granite.....	12.50	35,079	4.00	10,220	1.25	3,508	6.00	16,838	
Hill.....	8.00	65,658	.50	3,115	.25	2,051	6.00	49,244	
Jefferson.....	12.50	46,562	4.00	14,257	2.50	9,312	6.00	22,349	
Judith Basin.....	8.40	45,204	4.00	20,580	.20	1,076	6.00	32,288	
Lake.....	16.00	59,873	4.52	14,880	2.00	7,484	6.00	22,452	
Lewis & Clark.....	9.50	136,635	.....	.....	.20	2,876	6.00	86,296
Liberty.....	15.20	31,710	5.00	9,999	2.00	4,172	6.00	12,517	
Lincoln.....	10.60	47,811	4.88	20,093	4.00	18,042	6.00	27,063	
Madison.....	10.00	39,488	5.00	18,551	1.00	3,948	6.00	23,693	
McCone.....	14.00	46,265	5.00	15,959	1.00	3,304	6.00	19,828	
Meagher.....	13.00	37,561	2.00	5,369	.....	.....	6.00	17,335
Mineral.....	9.61	25,896	1.51	3,971	.58	1,563	6.00	16,168	
Missoula.....	10.00	122,235	1.50	8,903	1.25	15,279	6.00	73,341	
Musselshell.....	16.00	58,024	5.00	15,298	1.00	3,627	6.00	21,759	
Park.....	7.00	48,973	2.00	8,653	1.50	10,494	6.00	41,976	
Petroleum.....	16.00	26,240	3.00	4,617	1.00	1,640	6.00	9,840	
Phillips.....	8.20	41,196	4.50	20,224	3.00	15,072	6.00	30,143	
Pondera.....	12.60	59,403	3.60	14,771	2.10	9,900	6.00	28,287	
Powder River.....	13.50	29,335	.50	1,086	2.00	4,345	6.00	13,037	
Powell.....	9.50	51,940	1.50	6,979	.50	2,733	6.00	32,804	
Prairie.....	11.00	37,152	5.00	15,380	2.00	6,660	6.00	20,265	
Ravalli.....	14.00	54,300	3.50	11,071	3.00	11,635	6.00	23,271	
Richland.....	10.00	39,341	5.00	16,920	2.00	7,868	6.00	23,604	
Roosevelt.....	14.18	72,057	4.90	21,362	2.00	10,163	6.00	30,489	
Poseybud.....	11.00	71,467	3.16	19,125	2.00	12,994	5.00	32,485	
Sanders.....	7.86	44,736	5.00	26,392	3.50	19,920	6.00	34,150	
Sheridan.....	15.50	69,471	5.00	20,391	2.00	8,964	6.00	26,892	
Silver Bow.....	16.00	321,603	.....	.....	.13	2,513	6.00	120,601
Stillwater.....	12.00	45,309	2.00	7,055	2.00	7,554	6.00	22,660	
Sweet Grass.....	8.50	29,032	5.00	14,518	.75	2,561	6.00	20,493	
Teton.....	9.00	46,829	5.00	24,458	1.00	5,203	6.00	31,219	
Toole.....	10.80	71,096	3.60	20,791	1.20	7,899	6.00	39,497	
Treasure.....	9.00	14,529	2.00	3,228	1.00	1,614	6.00	9,686	
Valley.....	14.00	93,268	4.00	22,118	2.40	15,987	6.00	39,972	
Wheatland.....	10.70	39,683	3.00	9,659	.30	1,113	6.00	22,252	
Wibaux.....	15.00	28,400	2.50	4,305	1.00	1,893	6.00	11,360	
Yellowstone.....	8.40	149,047	.50	4,464	1.00	17,744	6.00	106,462	
THE STATE.....		\$3,554,696			\$767,314		\$463,365		\$1,978,667

TAXES LEVIED FOR COUNTY PURPOSES—1936

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	12.34	\$ 60,237	5.00	\$ 19,733	2.00	\$ 9,763	6.00	\$ 29,289
Big Horn	12.00	46,039	2.00	6,807	1.00	3,837	6.00	23,304
Blaine	10.47	50,728	5.00	21,396	(a) 2.72	13,189	6.00	29,101
Broadwater	12.00	33,279	5.00	15,063	.40	2,495	6.00	16,639
Carbon	9.00	54,233	2.00	9,817	2.00	12,052	6.00	36,155
Carter	15.00	39,630	4.00	10,173	—	—	6.00	15,852
Cascade	6.11	171,114	3.25	43,415	1.65	46,209	6.00	168,033
Chouteau	10.60	77,573	5.00	33,793	2.00	11,636	6.00	43,909
Custer	9.50	63,682	3.50	13,748	1.00	6,706	6.00	40,236
Daniels	13.50	38,598	5.00	12,842	1.00	2,859	6.00	17,154
Dawson	7.00	42,334	5.00	22,739	2.00	12,096	6.00	36,287
Deer Lodge	7.00	62,113	3.50	19,356	.50	4,437	6.00	53,240
Fallon	10.00	28,997	4.00	10,073	1.00	2,899	6.00	17,398
Fergus	11.00	115,461	1.50	12,463	.50	5,248	6.00	62,978
Flathead	7.53	73,257	4.74	32,452	.77	7,490	6.00	58,365
Gallatin	9.00	103,824	3.00	24,390	2.00	23,060	4.00	46,121
Garfield	14.60	35,343	3.00	7,573	1.00	2,525	6.00	15,147
Glacier	8.67	50,421	1.77	25,168	1.91	11,108	2.02	11,747
Golden Valley	13.90	26,503	2.19	4,194	.66	1,260	6.00	11,441
Granite	11.50	33,730	4.00	10,662	1.50	4,400	6.00	17,598
Hill	7.00	54,175	2.75	15,299	1.00	7,739	6.00	46,426
Jefferson	12.80	46,651	3.85	13,142	2.30	8,383	6.00	21,868
Judith Basin	5.00	27,129	4.00	20,726	1.00	5,425	6.00	32,555
Lake	15.95	60,338	4.50	15,075	2.00	7,565	6.00	22,697
Lewis & Clark	9.50	136,741	—	—	.25	3,598	6.00	86,363
Liberty	9.00	18,513	5.00	9,848	2.00	4,114	6.00	12,342
Lincoln	15.50	70,285	4.88	19,939	1.00	18,138	6.00	21,207
Madison	8.00	33,687	5.00	19,785	1.30	5,474	6.00	25,265
McCone	14.00	44,143	5.00	15,276	1.00	3,153	6.00	18,918
Meagher	9.00	25,479	2.50	6,570	—	—	6.00	16,987
Mineral	12.00	29,918	4.80	11,632	.33	820	6.00	14,909
Missoula	11.80	143,885	—	—	1.25	15,240	6.00	73,154
Musselshell	16.00	55,256	5.00	12,811	1.00	3,454	6.00	20,721
Park	8.00	53,502	2.50	16,719	1.50	10,032	6.00	40,126
Petroleum	16.00	26,808	3.00	4,656	1.00	1,675	6.00	10,053
Phillips	7.11	31,310	5.00	19,296	3.00	13,211	6.00	26,422
Pondera	9.80	46,913	3.70	15,355	4.00	19,148	4.00	19,148
Powder River	13.50	30,838	1.00	2,284	1.00	2,284	6.00	13,706
Powell	8.50	46,148	.50	2,305	—	—	6.00	32,575
Prairie	13.00	37,825	5.00	13,084	2.00	5,819	6.00	17,458
Ravalli	13.00	51,008	4.50	14,338	3.00	11,771	6.00	23,542
Richland	9.00	35,877	5.00	17,036	2.00	7,473	6.00	23,918
Roosevelt	9.22	45,139	5.00	20,788	2.00	9,792	6.00	29,375
Rosebud	9.00	55,590	3.39	19,390	1.50	9,265	3.00	18,530
Sanders	7.83	45,205	5.00	26,811	2.00	11,547	6.00	34,640
Sheridan	15.00	67,635	5.00	20,349	2.00	9,018	6.00	27,051
Stillwater	16.00	370,912	—	—	.13	2,898	6.00	139,092
Stillwater	11.00	42,783	5.00	16,592	2.00	7,779	6.00	23,336
Sweet Grass	6.50	21,561	2.00	5,615	.50	1,658	4.00	13,268
Teton	9.00	47,963	5.00	24,416	2.50	13,323	6.00	31,976
Toole	10.70	66,358	3.80	20,345	1.20	7,442	6.00	37,210
Treasure	9.00	14,564	2.50	3,777	2.00	3,236	6.00	9,709
Valley	14.80	97,854	4.00	21,821	2.00	13,223	6.00	39,670
Wheatland	10.40	37,696	2.00	6,266	.30	1,087	6.00	21,747
Wibaux	12.00	22,768	4.00	6,900	1.00	1,897	6.00	11,384
Yellowstone	5.00	91,707	.50	4,520	.50	9,176	4.00	73,365
THE STATE		\$3,341,260		\$818,623		\$442,620		\$1,886,726
(a) .72 mills Special Bridge								
1927		\$3,467,708		\$1,456,865		\$ 747,463		\$ 906,603
1928		3,381,603		1,578,164		641,314		902,252
1929		3,808,580		1,497,138		621,799		1,141,997
1930		4,245,196		1,434,918		661,474		1,264,596
1931		3,700,844		953,133		545,721		1,582,274
1932		3,492,134		770,859		489,744		1,604,822
1933		3,513,850		700,111		420,321		1,946,823
1934		3,560,482		684,925		417,827		1,959,876
1935		3,554,696		767,314		463,365		1,978,667
1936		3,341,260		818,623		442,620		1,886,720

REPORT OF STATE BOARD OF EQUALIZATION

TAXES LEVIED FOR COUNTY PURPOSES—1935

	Bond Int. & Sinking		County Fair		County Library		Farm Bureau	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead.....	2.50	\$ 11,812	.....	.....	.75	\$ 3,098	.....	.....
Big Horn.....	5.50	22,720	.39	1,923	.30	1,479	.....	.....
Blaine.....	2.12	10,453	.....	.....	.....	.....	.....	.....
Broadwater.....	3.00	8,312	.....	.....	.....	.....	.....	.....
Carbon.....	10.00	60,174	.....	.....	.....	.....	.....	.....
Carter.....	6.00	15,201	.....	.....	.....	.....	.....	.....
Cascade.....	2.50	68,568	1.00	27,427	.90	6,728	.....	.....
Chouteau.....	8.70	65,036	.....	.....	.....	.....	.....	.....
Custer.....	.50	3,359	1.00	6,718	.....	.....	.....	.....
Daniels.....	10.50	30,630	.....	.....	.....	.....	.50	1,458
Dawson.....	9.00	54,970	.50	3,054	.....	.....	.....	.....
Deer Lodge.....	2.00	17,734	.....	.....	.....	.....	.....	.....
Fallon.....	14.00	40,163	1.00	2,869	.....	.....	1.00	2,869
Fergus.....	6.00	61,613	.50	5,134	.....	.....	.....	.....
Flathead.....	12.40	-118,110	.14	1,333	.....	.....	.21	2,000
Gallatin.....	6.75	74,933	.....	.....	.....	.....	.....	.....
Garfield.....	7.00	21,490	.....	.....	.....	.....	.....	.....
Glacier.....	5.85	24,804	.....	.....	.....	.....	.....	.....
Golden Valley.....	22.29	44,094	.....	.....	.....	.....	.....	.....
Granite.....	4.75	13,330	.....	.....	.....	.....	.....	.....
Hill.....	5.00	41,036	.25	2,051	.....	.....	.....	.....
Jefferson.....	1.60	5,960	.....	.....	.....	.....	.....	.....
Judith Basin.....	5.80	31,212	.....	.....	.....	.....	.....	.....
Lake.....	6.00	22,452	.....	.....	.....	.....	.....	.....
Lewis & Clark.....	3.20	46,025	.....	.....	.....	.....	.25	3,595
Liberty.....	.70	1,460	.....	.....	.....	.....	.....	.....
Lincoln.....	1.00	4,510	.....	.....	1.00	4,510	.....	.....
Madison.....	2.10	8,292	.....	.....	.30	1,184	.....	.....
McCone.....	3.00	9,914	.....	.....	.50	1,652	.....	.....
Meagher.....	7.00	20,225	.....	.....	.....	.....	.....	.....
Mineral.....	1.30	3,503	.....	.....	.....	.....	.....	.....
Missoula.....	4.50	55,006	.75	9,168	1.00	5,935	.....	.....
Musselshell.....	4.00	14,506	.....	.....	.....	.....	.....	.....
Park.....	2.00	13,993	.....	.....	.....	.....	.....	.....
Petroleum.....	15.00	24,600	.....	.....	.....	.....	.....	.....
Phillips.....	8.00	40,191	.60	3,014	.40	2,010	.....	.....
Pondera.....	10.00	47,145	.....	.....	.....	.....	.....	.....
Powder River.....	3.50	7,605	.....	.....	.....	.....	.....	.....
Powell.....	7.00	38,271	.....	.....	.....	.....	.....	.....
Prairie.....	3.20	10,797	.....	.....	.....	.....	.....	.....
Ravalli.....	10.75	41,694	.....	.....	.....	.....	.50	1,967
Richland.....	5.50	21,637	1.00	3,934	.....	.....	.....	.....
Roosevelt.....	14.27	72,514	.....	.....	.....	.....	.66	3,353
Rosebud.....	9.00	58,473	1.50	9,745	.50	3,248	.....	.....
Sanders.....	1.60	9,106	.30	1,707	.....	.....	.....	.....
Sheridan.....	13.25	59,386	.25	1,120	.50	2,241	.....	.....
Silver Bow.....	4.50	90,451	.....	.....	.62	12,563	.....	.....
Stillwater.....	12.50	47,199	.....	.....	.50	1,889	.....	.....
Sweet Grass.....	4.75	16,224	.....	.....	.....	.....	.....	.....
Teton.....	6.50	33,820	.....	.....	.....	.....	.....	.....
Toole.....	9.20	60,563	.....	.....	.....	.....	.....	.....
Treasure.....	2.50	4,035	.....	.....	.....	.....	.....	.....
Valley.....	3.60	23,983	.....	.....	.....	.....	1.00	6,662
Wheatland.....	5.30	19,656	.....	.....	.....	.....	.....	.....
Wibaux.....	3.50	6,627	.....	.....	.....	.....	.....	.....
Yellowstone.....	2.60	46,134	1.00	17,744	.....	.....	.25	4,436
THE STATE.....		\$1,825,711		\$96,941		\$46,537		\$26,340

TAXES LEVIED FOR COUNTY PURPOSES—1936

	Bond Int. & Sinking Mills	Amount	County Fair Mills	Amount	County Library Mills	Amount	Farm Bureau Mills	Amount
Beaverhead.....	2.50	\$ 12,204	.....	.....	.75	\$ 2,877	.....	.....
Big Horn.....	2.50	9,592	.....	.....	.30	1,891	.....	.....
Blaine.....	.90	4,364	.39	1,891	.....	.....	.....	.....
Broadwater.....	.80	2,218	.....	.....	.....	.....	.....	.....
Carbon.....	10.00	60,258	.....	.....	.....	.....	.....	.....
Carter.....	3.50	9,247	.....	.....	.....	.....	.....	.....
Cascade.....	3.25	91,017	1.00	28,005	.60	4,391	.....	.....
Chouteau.....	5.50	40,250	.....	1.25	8,382	.....	.....	.....
Custer.....	.....	.....	.....	.....	.....	.....	.....	.....
Daniels.....	9.00	25,732	.....	.....	.....	.....	.....	.....
Dawson.....	8.50	51,406	1.00	6,048	.....	.....	.....	.....
Deer Lodge.....	2.00	17,747	.....	.....	.....	.....	.....	.....
Fallon.....	12.00	34,796	1.00	2,899	.....	.....	.....	.....
Fergus.....	11.00	115,461	.50	5,248	.....	.....	.....	.....
Flathead.....	9.73	94,648	.06	584	.....	.....	.33	3,288
Gallatin.....	4.25	49,004	.....	.....	.....	.....	.....	.....
Garfield.....	7.00	17,671	.....	.....	.....	.....	.....	.....
Glacier.....	6.37	37,045	.....	.....	.....	.....	.....	.....
Golden Valley.....	25.84	49,285	.....	.....	.....	.....	.....	.....
Granite.....	3.25	9,532	.....	.....	.....	.....	.....	.....
Hill.....	5.00	38,697	.25	1,935	.....	.....	.....	.....
Jefferson.....	1.55	5,649	.....	.....	.....	.....	.....	.....
Judith Basin.....	1.75	9,495	.....	.....	.....	.....	.....	.....
Lake.....	6.00	22,697	.....	.....	.....	.....	.....	.....
Lewis & Clark.....	2.85	41,025	.....	.....	.....	.....	.25	3,598
Liberty.....	.....	.....	.....	.....	.....	.....	.....	.....
Lincoln.....	1.65	7,482	.....	.....	1.00	4,535	.....	.....
Madison.....	.50	2,105	.....	.....	.20	842	.....	.....
McCone.....	3.50	11,036	.....	.....	.50	1,577	.....	.....
Meagher.....	10.00	28,310	.....	.....	.....	.....	.....	.....
Mineral.....	.36	894	.....	.....	.27	670	.....	.....
Missoula.....	4.50	54,866	.10	18,289	1.00	5,818	.....	.....
Musselshell.....	4.00	13,814	.....	.....	.....	.....	.....	.....
Park.....	.50	3,344	.....	.....	.....	.....	.....	.....
Petroleum.....	13.00	21,782	.....	.....	.....	.....	.....	.....
Phillips.....	3.10	13,651	.60	2,642	.24	1,056	.....	.....
Pondera.....	9.39	44,997	.....	.....	.....	.....	.....	.....
Powder River.....	2.50	5,711	.....	.....	.....	.....	.....	.....
Powell.....	7.00	38,004	.....	.....	.....	.....	.....	.....
Prairie.....	.....	.....	.....	.....	.....	.....	.....	.....
Ravalli.....	6.25	24,523	.....	.....	.....	.....	.....	.....
Richland.....	2.50	9,966	1.00	3,986	.....	.....	.50	1,993
Roosevelt.....	11.60	56,791	.....	.....	.....	.....	.68	3,329
Rosebud.....	9.00	55,590	1.50	9,265	.50	3,088	.....	.....
Sanders.....	1.40	8,083	.60	3,464	.....	.....	.....	.....
Sheridan.....	8.00	36,072	.....	.....	.50	2,254	.....	.....
Silver Bow.....	3.00	69,546	.....	.....	.41	9,563	.....	.....
Stillwater.....	10.50	40,839	.....	.....	.50	1,945	.....	.....
Sweet Grass.....	4.25	14,098	.....	.....	.....	.....	.....	.....
Teton.....	2.50	13,323	.....	.....	.....	.....	.....	.....
Toole.....	8.80	54,575	.....	.....	.....	.....	.....	.....
Treasure.....	3.50	5,663	.....	.....	.....	.....	.....	.....
Valley.....	1.40	9,256	.....	.....	.....	.....	.80	5,289
Wheatland.....	4.30	15,586	.....	.....	.....	.....	.....	.....
Wibaux.....	3.00	5,692	.....	.....	.....	.....	.....	.....
Yellowstone.....	2.50	45,852	1.50	27,512	.....	.....	.25	4,585
THE STATE.....	\$ 1,560,491		\$ 120,150		\$ 40,507		\$ 22,082	
1927.....	\$ 2,698,421		\$ 196,556		\$ 33,111		\$ 41,523	
1928.....	2,583,880		209,647		40,417		44,735	
1929.....	2,485,606		208,960		45,424		40,165	
1930.....	2,338,976		270,512		44,857		53,114	
1931.....	2,234,489		178,282		34,146		36,209	
1932.....	2,154,134		122,076		31,612		20,818	
1933.....	2,024,768		91,008		29,979		20,917	
1934.....	1,974,491		91,528		44,357		19,705	
1935.....	1,825,711		96,941		46,537		26,340	
1936.....	1,560,491		120,150		40,507		22,082	

REPORT OF STATE BOARD OF EQUALIZATION

TAXES LEVIED FOR COUNTY PURPOSES—1935

		Other Mills	Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead.....				\$ 2,376	\$ 1,132	28.49	\$ 133,589
Big Horn.....	(a)	6.60	\$ 27,264	2,714	1,690	34.85	147,390
Blaine.....				3,042	2,118	26.59	133,680
Broadwater.....				840	528	22.50	63,332
Carbon.....				2,508	1,334	29.00	176,140
Carter.....				1,862	1,414	33.50	87,735
Cascade.....				10,334	2,126	22.94	592,881
Chouteau.....				2,972	1,916	32.70	246,576
Custer.....	(b)	.25	1,679	3,332	948	21.25	138,714
Daniels.....	(c)	.90	2,625	1,374	1,172	37.40	108,831
Dawson.....				3,254	1,466	29.50	177,254
Deer Lodge.....						19.00	156,789
Fallon.....				1,520	974	36.00	105,026
Fergus.....				5,148	2,884	28.50	298,227
Flathead.....				5,528	2,326	29.94	290,928
Gallatin.....	(d)	.40	1,350	4,856	1,914	28.65	311,638
Garfield.....	(e)	1.00	3,070	1,728	1,256	33.00	104,294
Glacier.....	(f)	.13	551	140	140	27.72	116,105
Golden Valley.....	(g)	2.00	3,956	706	498	50.13	99,847
Granite.....				806	416	28.50	80,197
Hill.....				4,198	2,014	20.00	169,367
Jefferson.....				970	700	26.60	100,110
Judith Basin.....				1,850	1,228	24.40	133,438
Lake.....				3,268	2,354	34.52	132,663
Lewis & Clark.....				3,440	676	19.15	279,543
Liberty.....				894	510	28.90	61,262
Lincoln.....				2,332	1,238	27.48	125,599
Madison.....	(h)	.10	394	2,098	1,332	24.50	98,980
McCone.....	(i)	1.00	3,304	2,230	1,816	30.50	104,272
Meagher.....				456	368	28.00	81,308
Mineral.....				468	296	19.00	51,865
Missoula.....	(j)	.50	6,112	6,334	1,286	25.50	303,599
Musselshell.....	(k)	6.50	23,572	2,230	1,176	38.50	140,192
Park.....				3,942	2,684	18.50	130,715
Petroleum.....	(f)	.50	820	896	713	41.50	69,366
Phillips.....	(a-f-h)	1.40	7,034	3,058	2,290	32.10	164,232
Pondera.....	(e)	1.00	4,714	2,690	2,074	35.30	168,984
Powder River.....				1,712	1,414	25.50	58,534
Powell.....						24.50	132,727
Prairie.....				1,266	830	27.20	92,350
Ravalli.....				3,934	2,900	37.25	148,805
Richland.....				3,434	2,526	30.00	121,231
Roosevelt.....				4,000	3,000	42.01	216,938
Rosebud.....	(m)	1.00	6,497	2,254	704	33.16	216,992
Sanders.....	(f-h-j)	.49	2,788	2,132	1,390	24.75	142,321
Sheridan.....	(a)	2.00	8,964	3,500	2,500	44.50	203,429
Silver Bow.....				22,664	6,166	27.25	576,561
Stillwater.....				2,370	1,704	35.00	135,740
Sweet Grass.....				1,392	806	25.00	85,026
Teton.....				2,612	1,980	27.50	146,121
Toole.....				2,010	1,458	30.80	203,314
Treasure.....				564	338	20.50	33,994
Valley.....	(a)	2.50	16,655	7,344	5,154	33.50	231,143
Wheatland.....	(e)	.90	3,338	1,300	1,000	26.20	98,001
Wibaux.....				1,072	770	28.00	54,427
Yellowstone.....	(f)	.25	4,436	8,068	2,668	20.00	361,203
THE STATE.....			\$129,123	\$168,616	\$86,215	26.85	\$9,143,525

(a) Debt Reduction
 (b) Cemetery
 (c) Insect Pest .40; Defunct Banks .50
 (d) Weeds
 (e) Defunct Banks
 (f) Insect Pest

(g) Defunct Banks and Special Relief
 (h) Gopher
 (i) Special Relief
 (j) Airport
 (k) Debt Reduction 3.25; Spec. Relief 3.25
 (l) Hospital
 (m) Hospital

TAXES LEVIED FOR COUNTY PURPOSES—1936

	Other Mills	Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead....			\$ 1,400	\$ 1,010	27.84	\$ 133,636
Big Horn.....(a)	5.00	\$ 19,183	2,540	1,588	29.25	115,767
Blaine.....			2,910	1,920	25.87	127,390
Broadwater.....			600	400	24.70	70,694
Carbon.....			2,204	1,442	29.00	176,161
Carter.....			1,778	1,318	28.50	77,998
Cascade.....			10,682	2,074	21.26	560,549
Chouteau.....			3,276	1,800	29.70	219,628
Custer.....			3,204	816	21.25	136,774
Daniels.....(h)	1.00	2,860	1,324	1,122	35.50	102,491
Dawson.....			3,190	13.58	29.50	175,458
Deer Lodge.....			200	16	19.00	157,109
Fallon.....			1,554	1,160	34.00	99,776
Fergus.....			5,872	2,774	30.50	325,505
Flathead.....			6,042	2,430	29.16	278,556
Gallatin.....			5,122	1,966	22.25	253,487
Garfield.....			1,536	1,082	31.00	80,877
Glacier.....			300	200	23.74	135,389
Golden Valley.....(b)	.94	1,802	638	430	49.55	95,553
Granite.....(c)	1.00	651	440	952	27.25	77,965
Hill.....			4,376	1,992	22.00	170,649
Jefferson.....			970	700	26.50	97,363
Judith Basin.....			1,758	1,128	17.75	98,216
Lake.....(d)	.05	189	3,614	2,418	34.50	134,593
Lewis & Clark.....			1,200	400	18.85	272,925
Liberty.....			828	508	22.00	46,153
Lincoln.....			2,298	1,064	33.03	150,948
Madison.....			2,130	1,276	21.00	90,564
McCone.....(e)	1.00	3,153	2,152	1,754	31.00	101,162
Meagher.....			586	436	27.50	78,368
Mineral.....			520	366	23.76	59,729
Missoula.....(g)	.50	6,096	6,398	1,362	26.55	325,108
Musselshell.....(e)	2.50	8,634	1,990	866	34.50	117,546
Park.....			4,118	3,642	18.50	131,483
Petroleum.....(d)	.50	838	868	678	39.50	67,358
Phillips.....			3,100	2,300	25.05	112,988
I'ondera.....			2,772	2,124	30.89	150,457
Powder River.....			1,640	1,302	24.00	57,765
Powell.....					21.22	119,032
Prairie.....			1,158	716	26.00	76,060
Ravalli.....			3,900	2,900	32.75	131,982
Richland.....			3,582	2,708	26.00	107,039
Roosevelt.....			3,114	2,322	34.50	170,650
Rosebud.....(f)	1.00	6,177	2,018	696	31.50	179,609
Sanders.....(g)	.17	1,039	2,182	1,692	23.00	134,663
Sheridan.....			3,436	2,364	36.50	168,182
Silver Bow.....			8,030	3,098	25.54	603,139
Stillwater.....			2,224	1,572	35.00	137,070
Sweet Grass.....			1,148	614	17.25	57,962
Teton.....			2,796	2,108	25.00	135,905
Toole.....			2,000	1,430	30.50	189,360
Treasure.....			544	326	23.00	37,819
Valley.....			8,264	5,660	29.00	201,037
Wheatland.....			1,234	534	23.00	84,150
Wibaux.....			998	698	26.00	50,337
Yellowstone.....(d)	.50	9,170	8,382	2,698	14.75	276,961
THE STATE.....		\$ 59,792	\$151,140	\$82,310	24.82	\$ 8,525,695
(a) Debt Reduction						
(b) Defunct Bank						
(c) Gopher Extermination						
(d) Insect Pest Fund						
(e) Special Relief						
(f) Hospital						
(g) Airport						
(h) Defunct Bank, O.5, Agri. Ext. 0.5						
1927.....		\$58,444	\$143,598	\$83,904	22.21	\$9,834,201
1928.....		63,919	161,635	88,192	22.05	9,695,758
1929.....		176,602	157,795	88,235	22.83	10,362,301
1930.....		99,604	155,958	87,111	22.98	10,656,316
1931.....		147,072	160,904	87,948	23.52	9,660,022
1932.....		202,558	149,726	84,981	24.31	9,123,464
1933.....		246,986	161,098	81,192	26.32	9,237,063
1934.....		212,680	146,481	79,603	26.77	9,191,860
1935.....		\$129,123	168,616	86,215	26.85	9,143,625
1936.....		59,792	151,140	82,310	24.82	8,525,695

REPORT OF STATE BOARD OF EQUALIZATION

TAXES LEVIED FOR SCHOOL PURPOSES—1935

	General		High School		District School		Total Mills	Average	Total Amount
	Mills	Amount	Mills	Amount	Mills	Amount	Levy		Levied
Beaverhead.....	6.00	\$ 28,350	7.84	\$ 37,043	10.52	\$ 49,728	24.36		\$ 115,121
Big Horn.....	8.00	33,048	8.00	33,048	11.00	45,476	27.00		111,572
Blaine.....	6.00	29,589	10.60	52,273	13.64	67,189	30.24		149,051
Broadwater.....	6.00	16,620	8.50	23,546	6.84	18,951	21.34		59,117
Carbon.....	6.00	36,106	11.50	69,204	18.24	109,757	35.74		215,067
Carter.....	6.00	15,201	5.50	13,935	10.33	26,171	21.83		55,307
Cascade.....	6.00	164,565	8.90	244,105	12.42	340,624	27.32		749,294
Chouteau.....	6.00	44,853	8.00	59,804	8.38	61,722	22.38		166,379
Custer.....	6.00	40,308	12.00	80,616	10.33	69,410	28.33		190,334
Daniels.....	8.00	23,337	12.50	36,464	18.35	53,534	38.85		113,335
Dawson.....	6.00	36,647	8.50	51,916	13.90	84,935	28.40		173,498
Deer Lodge.....	6.00	53,203	8.00	70,937	6.43	56,986	20.43		181,126
Fallon.....	7.00	20,082	9.00	25,820	11.51	37,653	27.51		83,555
Fergus.....	6.00	62,234	13.50	139,771	13.40	139,047	32.90		341,052
Flathead.....	6.00	57,150	14.56	138,730	10.87	103,561	31.43		299,441
Gallatin.....	6.00	66,713	8.85	98,402	16.93	121,341	25.78		286,456
Garfield.....	6.00	18,420	13.93	42,777	13.10	40,203	33.03		101,400
Glacier.....	6.00	25,440	8.00	33,920	14.40	61,056	28.40		120,416
Golden Valley.....	6.00	11,867	9.30	18,393	10.46	20,695	25.76		50,955
Granite.....	6.00	16,838	9.00	25,257	11.10	31,161	26.10		73,256
Hill.....	6.00	49,244	9.00	73,865	14.57	119,589	29.57		242,698
Jefferson.....	6.00	22,350	7.15	26,644	8.81	32,817	21.96		81,811
Judith Basin.....	6.00	32,289	7.00	37,670	7.70	41,437	20.70		111,396
Lake.....	6.00	22,452	13.00	48,647	20.69	77,448	39.69		148,537
Lewis & Clark....	6.00	86,304	8.00	115,069	12.20	175,501	26.20		376,874
Liberty.....	6.00	12,517	8.40	17,524	8.72	18,228	23.12		48,269
Lincoln.....	6.00	27,063	8.50	38,339	12.70	57,283	27.20		122,685
Madison.....	7.00	27,642	11.00	43,437	11.92	47,066	29.92		118,145
McCone.....	6.00	19,828	10.00	33,046	14.70	48,498	30.70		101,372
Meagher.....	6.00	17,336	5.00	14,446	5.34	15,429	16.34		47,211
Mineral.....	6.00	16,167	7.00	18,862	10.68	28,784	23.68		63,813
Missoula.....	7.00	85,564	13.00	158,906	13.46	164,581	33.46		409,051
Musselshell.....	6.00	21,759	14.00	50,771	10.81	39,202	30.81		111,732
Park.....	6.00	41,975	6.50	45,480	10.59	74,100	23.09		161,555
Petroleum.....	6.00	9,840	8.00	13,120	11.99	19,670	25.99		42,630
Phillips.....	6.00	30,143	10.70	53,755	15.71	78,926	32.41		162,824
Pondera.....	6.00	28,287	9.30	43,845	9.21	43,438	24.51		115,570
Powder River.....	6.00	13,037	3.50	7,605	12.00	26,075	21.50		46,717
Powell.....	6.00	32,804	7.00	38,271	10.48	57,312	23.48		128,387
Prairie.....	8.00	26,892	6.00	20,264	9.15	30,923	23.15		78,079
Ravalli.....	6.00	23,271	15.00	58,178	20.02	77,640	41.02		159,089
Richland.....	8.00	31,473	11.00	43,275	17.39	68,428	26.39		143,176
Roosevelt.....	8.00	40,653	11.35	57,676	16.09	81,758	35.44		180,087
Rosebud.....	6.00	38,982	6.20	40,442	14.78	95,038	26.98		174,462
Sanders.....	6.00	34,150	7.00	39,841	12.71	72,342	25.71		146,333
Sheridan.....	6.00	26,892	17.00	76,194	22.31	105,776	46.60		208,862
Silver Bow.....	8.00	160,802	11.75	236,177	12.02	241,633	31.77		638,612
Stillwater.....	6.00	22,641	9.00	33,970	13.09	49,457	28.09		106,068
Sweet Grass.....	6.00	20,493	6.00	20,493	7.90	26,968	19.90		67,954
Teton.....	6.00	31,219	7.00	36,422	10.18	52,943	23.18		120,584
Toole.....	6.00	33,497	6.30	41,472	12.05	79,300	24.35		160,269
Treasure.....	6.00	9,686	4.00	6,457	9.00	14,529	19.00		30,672
Valley.....	6.90	33,970	12.00	79,937	23.71	157,862	41.71		277,769
Wheatland.....	6.00	22,252	8.00	29,670	6.71	24,903	20.71		76,825
Wibaux.....	6.00	11,360	7.00	13,253	10.30	19,502	23.30		44,115
Yellowstone.....	6.00	106,462	10.70	189,858	8.42	245,139	25.12		541,459
THE STATE.....		\$2,083,867		\$3,198,842		\$4,148,715	28.50		\$9,431,424

REPORT OF STATE BOARD OF EQUALIZATION

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TAXES LEVIED FOR SCHOOL PURPOSES—1936

	General		High School		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead.....	6.00	\$ 29,289	7.84	\$ 38,271	10.67	\$ 52,086	24.51	\$ 119,646
Big Horn.....	8.00	30,775	8.00	30,775	14.21	54,531	30.21	116,081
Blaine.....	6.00	29,101	8.70	42,185	10.30	49,943	25.00	121,229
Broadwater.....	6.00	16,639	7.80	21,631	4.62	12,820	18.42	51,090
Carbon.....	6.00	36,155	11.50	69,297	18.68	112,557	36.18	218,009
Carter.....	6.00	15,852	5.50	14,531	8.34	22,041	19.84	52,424
Cascade.....	6.00	168,033	9.00	252,052	10.02	280,694	25.02	700,779
Chouteau.....	6.00	43,909	8.00	58,554	7.02	51,338	21.02	153,801
Custer.....	6.00	40,236	13.00	87,178	9.74	65,328	28.74	192,742
Daniels.....	8.00	22,873	10.80	30,878	11.20	32,022	30.00	85,773
Dawson.....	6.00	36,287	8.50	51,406	12.74	77,048	27.24	164,741
Deer Lodge.....	6.00	53,240	8.00	70,987	6.45	57,248	20.45	181,475
Fallon.....	7.00	20,298	9.00	26,097	9.50	27,563	25.50	73,958
Fergus.....	6.00	62,988	9.00	94,481	11.78	123,671	26.78	281,140
Flathead.....	6.00	58,365	16.41	159,681	11.24	109,405	33.65	327,451
Gallatin.....	6.00	69,182	9.78	112,808	9.23	106,143	25.01	288,433
Garfield.....	6.00	15,147	12.00	31,237	10.65	26,898	28.65	73,282
Glacier.....	6.00	34,894	8.00	46,525	14.00	81,419	28.00	162,838
Golden Valley.....	6.00	11,440	7.40	14,110	7.57	14,442	20.97	39,992
Granite.....	6.00	17,601	7.00	20,533	6.99	20,525	19.99	58,659
Hill.....	6.00	46,439	9.00	69,640	12.34	95,467	27.34	211,546
Jefferson.....	6.00	21,868	7.08	25,799	8.32	30,323	21.40	77,990
Judith Basin.....	6.00	32,555	7.15	38,794	7.55	40,965	20.70	112,314
Lake.....	6.00	22,703	13.00	49,187	16.04	60,702	35.04	132,592
Lewis & Clark.....	6.00	86,363	8.60	123,787	14.74	212,230	29.34	122,380
Liberty.....	6.00	12,313	7.00	14,400	8.56	17,632	21.56	44,375
Lincoln.....	6.00	27,207	9.00	40,811	12.90	58,486	27.90	126,504
Madison.....	6.50	27,371	10.50	44,214	11.76	49,545	28.76	121,130
McCone.....	6.00	18,918	9.00	28,378	10.39	32,443	25.29	79,739
Meagher.....	6.00	16,986	4.50	12,739	4.81	13,627	15.31	43,352
Mineral.....	6.00	14,909	7.00	17,394	12.00	29,819	25.00	62,122
Missoula.....	7.00	85,346	13.25	161,548	13.28	162,004	33.53	408,898
Musselshell.....	6.00	20,721	14.00	48,349	8.30	28,664	28.30	97,734
Park.....	6.00	40,126	6.50	43,470	10.81	72,325	23.31	155,921
Petroleum.....	6.00	10,053	7.00	11,728	9.07	15,203	22.07	36,984
Phillips.....	6.00	26,422	11.20	49,322	17.39	76,605	34.59	152,349
Pondera.....	6.00	28,722	8.20	39,253	10.52	50,387	24.72	118,362
Powder River.....	6.00	13,705	4.00	9,137	12.50	28,530	22.50	51,372
Powell.....	6.00	32,575	7.00	38,004	8.26	44,852	21.26	115,431
Prairie.....	8.00	23,277	6.00	17,458	6.92	20,141	20.92	60,876
Ravalli.....	6.00	23,542	15.00	58,855	19.17	75,247	40.17	157,644
Richland.....	8.00	31,881	10.00	39,863	15.95	63,586	33.95	135,340
Roosevelt.....	8.00	39,166	14.20	69,520	14.40	70,529	36.60	179,215
Rosebud.....	6.00	37,060	6.00	37,738	13.23	81,710	25.23	156,508
Sanders.....	6.00	34,640	7.00	40,413	14.16	81,750	27.16	156,803
Sheridan.....	6.00	27,054	17.00	76,653	19.09	86,085	42.09	189,792
Silver Bow.....	8.00	185,456	10.50	243,411	13.11	303,939	31.61	732,806
Stillwater.....	6.00	23,336	9.00	35,005	12.31	47,758	27.31	106,099
Sweet Grass.....	6.00	19,902	4.75	15,756	3.97	13,184	14.72	48,842
Teton.....	6.00	31,974	7.00	37,305	8.19	43,662	21.19	112,941
Toole.....	6.00	37,210	7.00	43,412	10.34	64,121	23.34	144,743
Treasure.....	6.00	9,709	5.00	8,091	8.20	13,269	19.20	31,069
Valley.....	6.00	39,670	12.00	79,341	14.46	95,606	32.46	214,617
Wheatland.....	6.00	21,747	7.00	25,372	5.86	21,255	18.86	68,374
Wibaux.....	6.00	11,384	9.00	17,076	8.61	16,346	23.61	44,806
Yellowstone.....	6.00	110,048	10.50	192,584	13.60	249,508	30.10	552,140
THE STATE.....		2,104,702		3,177,024		3,845,527	27.32	9,127,253
1927.....		\$ 2,595,193		\$ 2,113,263		\$ 5,948,603	24.63	\$ 10,657,059
1928.....		2,570,243		2,141,874		5,951,923	24.89	10,664,040
1929.....		2,761,055		2,551,147		6,692,952	27.09	12,005,154
1930.....		2,812,596		2,766,870		6,198,975	26.00	11,778,441
1931.....		2,610,129		3,262,242		5,512,030	27.72	11,384,401
1932.....		2,396,514		3,121,283		4,876,535	27.70	10,394,332
1933.....		2,140,331		3,078,942		4,645,165	28.83	9,864,438
1934.....		2,104,485		3,044,785		4,383,756	28.47	9,533,026
1935.....		2,083,867		3,198,842		4,148,715	28.50	9,431,424
1936.....		2,136,195		3,145,531		3,845,527	27.32	9,127,253

SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS¹ AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1935

	Road Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Miscel- laneous	Total Aver. Levy in Mills for State, County & Schools	Total Taxes Levied for all Purposes Except Cities & Towns
Beaverhead....	\$ 3,963	\$ 9,326	.....	58.183	\$ 284,861
Big Horn....	67,598	.....	.....	67.183	303,331
Elaine....	8,180	.....	62.163	337,449
Broadwater....	65	894	.....	49.173	150,460
Carbon....	70.073	435,187
Carter....	60.663	162,675
Cascade....	8,097	14,116	7,128 (a)	55.593	1,573,569
Chouteau....	4,988	.....	.....	59.813	473,343
Custer....	872	14,922	.....	54.913	393,392
Daniels....	760	950	11,859	.....	.....	81.583	257,181
Dawson....	11,462	.....	.....	63.233	406,229
Deer Lodge....	44.763	402,228
Fallon....	1,487	.....	.....	68.843	210,551
Fergus....	313	1,433	.....	3,822 (b)	66.733	721,763
Flathead....	66.703	659,231
Gallatin....	215	1,830	337	.....	59.763	680,973
Garfield....	478	207	.....	.....	71.363	229,906
Glacier....	1,562	.....	.....	61,453	268,761
Golden Valley....	1,122	.....	917	309	.....	81.333	167,284
Granite....	672 (c)	59.933	173,687
Hill....	463	1,500	.....	562 (d)	54.903	474,725
Jefferson....	114	.....	745	.....	53.893	208,292
Judith Basin....	834	1,476	.....	.....	50.433	286,427
Lake....	2,292	.....	28	65,979	79.543	377,334
Lewis & Clark....	50.683	763,539
Liberty....	17	.....	.....	57.353	124,868
Lincoln....	805	163	.....	.....	.....	60.013	282,634
Madison....	276	.....	.....	59.753	246,802
McCone....	389	3,063	.....	.....	66.533	233,855
Meagher....	49.673	149,960
Mineral....	48.013	133,834
Missoula....	7,903	1,444 (e)	64.293	810,785
Musselshell....	501	.....	.....	74.643	277,802
Park....	989	.....	.....	.....	739 (c)	46.923	345,214
Petroleum....	72.823	124,087
Phillips....	1,358	17,398	.....	69.843	382,906
Pondera....	3,017	.....	.....	65.143	321,922
Powder River....	651	197	.....	.....	.....	52.333	122,888
Powell....	53.313	299,694
Prairie....	2,335	2,545	.....	55.683	199,310
Ravalli....	153	60,766	.....	83.603	397,747
Richland....	100	2,130	36,100	298 (e)	61.723	331,990
Roosevelt....	5,296	.....	.....	82.783	438,690
Rosebud....	10,321	.....	818	44,593	.....	65.433	492,042
Sanders....	10,266	.....	55.793	339,477
Sheridan....	110	11,836	.....	.....	96.433	457,218
Silver Bow....	5,978	.....	.....	.....	64.353	1,370,603
Stillwater....	1,620	.....	2,090	11,961	.....	68.423	285,329
Sweet Grass....	50.233	178,182
Teton....	3,471	26,104	.....	56.013	334,927
Toole....	3,263	.....	.....	60.483	411,559
Treasure....	3,053	10,984	.....	44.833	90,266
Valley....	484	4,090	14,553	.....	80.543	577,174
Wheatland....	673	.....	.....	52.243	202,454
Wibaux....	9,252	.....	.....	56.633	121,600
Yellowstone....	1,832	86,243	2,738 (e)	50.453	1,123,437
THE STATE	\$ 17,571	\$ 11,777	\$ 177,778	\$ 444,224	\$ 17,403	60.683	\$ 21,661,635

(a) Light, Sewer, Sidewalks
 (b) High School Districts
 (c) Gopher

(d) Light Districts
 (e) County Improvement Districts

SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1936

	Road Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Miscel- laneous	Total Aver. Levy in Mills for State, County & Schools	Total Taxes Levied for all Purposes Except Cities & Towns
Beaverhead	—	—	—	—	—	57.683	\$ 291,072
Big Horn	—	—	330	9,641	—	64.793	271,598
Blaine	—	—	72	67,654	—	55.933	352,497
Broadwater	—	—	—	—	—	48.456	141,739
Carbon	—	—	8	—	—	70.513	437,393
Carter	—	—	—	—	—	53.676	151,259
Cascade	—	—	2,716	20,715	—	51.613	1,491,665
Chouteau	—	—	2,517	—	(a) 1,191	56.053	430,938
Custer	—	—	49	11,987	—	55.323	390,290
Daniels	1,454	938	1,288	—	—	70.833	212,989
Dawson	—	—	—	12	7,083	62.073	391,032
Deer Lodge	—	—	—	—	—	44.783	402,951
Fallon	—	—	—	38	—	64.833	194,602
Fergus	—	317	—	1,105	—	62.615	686,111
Flathead	—	—	—	—	—	68.157	676,180
Gallatin	—	200	882	255	—	52.593	626,555
Garfield	—	436	—	—	—	62.983	173,792
Glacier	—	—	1,790	—	—	56.073	338,471
Golden Valley	804	—	—	—	—	75.860	149,866
Granite	—	—	—	—	—	52.581	157,077
Hill	1,334	636	524	—	(b) 422	54.673	441,516
Jefferson	—	—	—	822	—	53.233	201,754
Judith Basin	—	786	301	—	—	43.783	251,371
Lake	2,203	—	—	30	65,504	74.873	363,215
Lewis & Clark	—	—	—	—	—	53.523	803,090
Liberty	—	—	1,323	—	—	48.893	106,853
Lincoln	814	—	—	—	—	66.263	309,718
Madison	—	—	—	—	—	55.093	242,805
McCone	—	180	1,164	—	—	61.623	211,179
Meagher	—	—	—	—	—	48.143	142,858
Mineral	—	—	—	—	—	54.093	138,630
Missoula	—	—	—	11,795	—	65.413	836,244
Musselshell	113	—	—	—	—	68.133	239,644
Park	1,570	—	—	—	(c) 1,146	47.143	339,097
Petroleum	—	—	—	—	—	66.903	116,260
Phillips	—	—	179	24,787	—	64.973	322,822
Pondera	—	—	2,585	—	—	60.943	306,276
Powder River	—	192	—	—	—	51.833	127,234
Powell	—	—	—	—	—	48.593	273,057
Prairie	—	—	42	—	—	52.253	157,742
Ravalli	—	—	286	57,775	—	78.253	377,246
Richland	—	—	126	45,679	—	65.283	317,608
Roosevelt	—	—	—	—	—	75.433	384,907
Rosebud	5,735	—	—	35,614	—	62.063	420,880
Sanders	—	—	—	10,244	—	55.493	343,030
Sheridan	—	127	657	—	—	83.923	392,132
Silver Bow	5,041	—	—	—	—	62.483	1,506,242
Stillwater	1,619	—	50	2,078	—	67.643	275,727
Sweet Grass	—	—	—	—	—	37.303	131,388
Teton	—	—	1,849	32,404	—	51.523	322,755
Toole	—	—	3,380	—	—	59.170	380,141
Treasure	—	—	44	9,348	—	47.533	89,024
Valley	1,248	104	64	21,418	—	66.493	487,370
Wheatland	—	—	56	—	—	47.193	179,151
Wibaux	—	—	298	—	—	55.948	109,350
Yellowstone	—	—	564	83,768	2,220	50.183	1,050,227
THE STATE	15,211	10,640	24,329	518,571	11,605	57,473	20,666,620
(a) Debt Reduction	—	—	—	—	—	—	—
(b) Lighting District	—	—	—	—	—	—	—
(c) Gopher Extermination	—	—	—	—	—	—	—
1927	\$39,278	\$ 9,291	\$147,343	\$978,521	\$ 26,646	51.18	23,627,971
1928	38,632	10,102	149,843	1,002,931	21,132	51.28	23,507,640
1929	34,366	12,034	133,166	992,258	25,382	54.25	25,587,903
1930	34,154	9,557	145,837	910,202	37,966	53.31	25,628,401
1931	22,658	10,278	21,535	896,852	19,332	56.57	24,296,057
1932	23,203	9,475	84,284	689,872	7,333	57.34	22,378,270
1933	25,057	8,088	51,973	570,650	8,583	60.48	21,635,427
1934	19,474	13,314	40,498	556,121	13,707	60.57	21,320,322
1935	17,571	11,777	177,778	444,224	17,403	60.683	21,661,635
1936	15,211	10,640	24,329	518,571	11,605	57,473	20,666,620

**CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES
FOR ALL PURPOSES—1935**

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead.....	\$ 16,704	\$ 6,379	\$ 23,083	\$ 307,944
Big Horn.....	22,871	2,972	25,843	329,174
Blaine.....	30,802	6,979	37,781	425,230
Broadwater.....	8,657	.....	8,657	159,117
Carbon.....	32,734	560	33,294	468,481
Carter.....	2,537	.....	2,537	165,212
Cascade.....	385,665	265,013	650,678	2,224,247
Chouteau.....	19,409	2,146	21,555	494,898
Custer.....	70,253	35,088	105,341	498,733
Daniels.....	13,935	760	13,795	270,976
Dawson.....	31,889	18,962	50,851	457,080
Deer Lodge.....	83,477	12,708	96,185	498,413
Fallon.....	17,514	.....	17,514	228,065
Fergus.....	58,788	10,024	68,812	790,575
Flathead.....	77,114	45,066	122,180	781,411
Gallatin.....	73,917	36,404	110,321	791,294
Garfield.....	.....	.....	.....	229,906
Glacier.....	25,783	2,890	28,673	297,434
Golden Valley.....	1,894	.....	1,894	169,088
Granite.....	9,745	.....	9,745	183,432
Hill.....	64,931	55,514	120,445	595,170
Jefferson.....	4,958	1,253	6,211	214,503
Judith Basin.....	7,033	3,338	10,371	296,798
Lake.....	14,861	4,537	19,398	396,732
Lewis & Clark.....	181,220	47,335	228,555	992,094
Liberty.....	4,946	176	5,122	129,990
Lincoln.....	13,370	12,080	25,450	308,084
Madison.....	5,397	.....	5,397	252,199
McCone.....	3,668	.....	3,668	237,463
Meagher.....	4,716	1,245	5,961	155,921
Mineral.....	812	.....	812	134,646
Missoula.....	157,236	101,778	259,014	1,069,799
Musselshell.....	12,359	12,234	24,593	302,395
Park.....	62,716	18,280	80,996	426,210
Petroleum.....	4,039	.....	4,039	128,126
Phillips.....	19,847	4,978	24,825	407,731
Pondera.....	37,162	12,035	49,197	371,119
Powder River.....	.....	.....	.....	122,888
Powell.....	41,926	4,408	46,334	346,028
Prairie.....	5,401	.....	5,401	204,711
Ravalli.....	21,309	6,079	27,388	425,135
Richland.....	16,550	10,844	27,394	359,385
Roosevelt.....	38,078	4,209	42,287	480,977
Rosebud.....	20,899	7,749	28,648	520,690
Sanders.....	12,610	856	13,466	352,943
Sheridan.....	12,482	332	12,814	470,032
Silver Bow.....	572,590	18,562	591,152	1,961,755
Stillwater.....	5,861	1,213	7,074	292,403
Sweet Grass.....	15,354	.....	15,354	193,536
Teton.....	9,968	119	10,087	345,014
Toole.....	39,187	6,943	46,130	457,689
Treasure.....	5,415	.....	5,415	95,681
Valley.....	53,549	7,412	60,961	638,135
Wheatland.....	11,388	578	11,966	214,420
Wibaux.....	4,972	.....	4,972	126,572
Yellowstone.....	229,195	137,482	366,677	1,490,114
THE STATE.....	\$ 2,698,643	\$ 927,520	\$ 3,626,163	\$ 25,287,798

**CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES
FOR ALL PURPOSES—1936**

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead.....	\$ 17,481	\$ 5,708	\$ 23,189	\$ 314,261
Big Horn.....	20,764	3,505	24,269	295,867
Blaine.....	32,011	6,720	38,731	391,228
Broadwater.....	9,191	.....	9,191	150,930
Carbon.....	33,103	796	33,899	471,292
Carter.....	2,960	.....	2,960	154,219
Cascade.....	444,892	126,521	571,413	2,063,078
Chouteau.....	17,509	1,482	18,991	449,929
Custer.....	72,456	60,780	133,236	523,526
Daniels.....	11,998	760	12,758	225,747
Dawson.....	32,999	23,407	56,406	447,438
Deer Lodge.....	83,580	.....	83,580	486,531
Fallon.....	18,010	.....	18,010	212,612
Fergus.....	65,589	9,143	74,732	760,843
Flathead.....	80,299	47,979	128,278	804,458
Gallatin.....	76,084	12,140	88,224	714,779
Garfield.....	.....	.....	.....	173,792
Glacier.....	14,438	3,065	17,503	355,974
Golden Valley.....	1,786	.....	1,786	151,655
Granite.....	10,517	.....	10,517	167,594
Hill.....	57,378	55,461	112,839	554,355
Jefferson.....	5,082	1,253	6,335	208,089
Judith Basin.....	7,347	3,176	10,523	261,894
Lake.....	14,103	2,489	16,592	379,807
Lewis & Clark.....	204,922	36,931	241,863	1,044,943
Liberty.....	4,209	482	4,691	111,544
Lincoln.....	14,920	6,060	20,980	330,698
Madison.....	5,747	.....	5,747	248,552
McCone.....	2,840	.....	2,840	214,019
Meagher.....	5,376	1,189	6,565	149,423
Mineral.....	737	.....	737	139,367
Missoula.....	169,371	94,122	253,493	1,089,737
Musselshell.....	21,056	.....	21,056	260,700
Park.....	70,361	15,053	85,414	424,511
Petroleum.....	3,381	.....	3,381	119,641
Phillips.....	21,535	4,935	26,470	349,292
Fondera.....	38,203	11,545	49,748	356,024
Powder River.....	.....	.....	.....	127,234
Powell.....	42,160	4,40	46,568	319,625
Prairie.....	5,360	.....	5,360	163,102
Ravalli.....	21,558	5,500	27,058	404,304
Richland.....	17,008	8,111	25,119	342,727
Roosevelt.....	40,870	3,752	44,622	429,529
Rosebud.....	20,989	7,757	28,746	449,626
Sanders.....	11,499	452	11,951	354,981
Sheridan.....	13,998	1,001	14,999	407,131
Silver Bow.....	597,243	10,180	607,423	2,113,665
Stillwater.....	6,076	1,222	7,298	283,025
Sweet Grass.....	15,286	.....	15,286	146,674
Teton.....	15,243	96	15,339	338,094
Toole.....	41,608	3,198	44,806	424,947
Treasure.....	6,557	.....	5,557	94,581
Valley.....	41,103	10,088	51,191	538,561
Wheatland.....	11,453	469	11,922	191,073
Wibaux.....	2,582	.....	2,582	111,932
Yellowstone.....	242,255	116,774	359,029	1,409,256
THE STATE.....	2,834,083	707,710	3,541,793	24,208,413
1927.....	\$ 2,564,432	\$ 1,515,771	\$ 4,080,203	\$ 27,708,174
1928.....	2,391,418	1,378,915	3,770,333	27,277,973
1929.....	2,912,498	1,557,224	4,469,722	30,057,625
1930.....	3,048,818	1,490,681	4,539,499	30,167,900
1931.....	2,982,091	1,410,000	4,392,091	28,661,148
1932.....	2,746,139	1,229,380	3,976,489	26,363,769
1933.....	2,648,904	1,078,301	3,727,206	25,362,632
1934.....	2,718,135	869,199	3,687,334	25,407,666
1935.....	2,698,643	927,520	3,626,163	25,287,798
1936.....	2,834,083	707,710	3,541,793	24,208,413

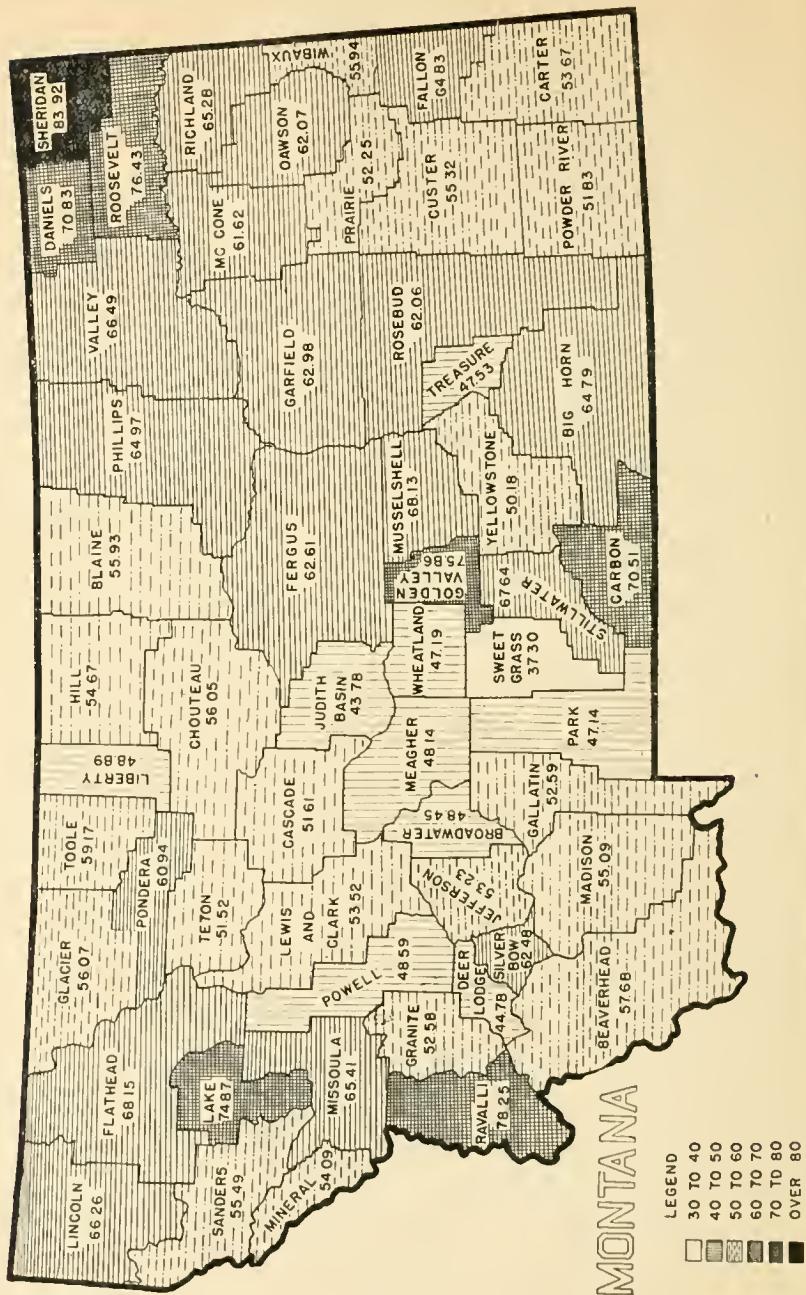
**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM
AND GRAZING LANDS—1935**

	Irrigated Land			Non-Irrigated Tillable			Grazing Land			All Farm Land		
	Average Levy Mills	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Average Tax Per Acre	Tax Per Acre	Average Taxable Value	Average Tax Per Acre	Tax Per Acre	
Beaverhead.....	58.183	\$ 6.07	.35	\$3.20	\$.19	\$.59	\$.03	\$.123	\$.07			
Big Horn.....	67.183	11.08	.74	1.43	.10	.64	.04	1.18	.08			
Blaine.....	62.163	6.52	.41	2.30	.14	.95	.06	1.29	.08			
Broadwater.....	49.173	9.78	.48	2.42	.12	1.00	.05	1.95	.10			
Carbon.....	70.073	17.33	1.21	2.88	.20	1.07	.07	3.06	.21			
Carter.....	60.663	.....		2.14	.13	1.20	.07	1.47	.09		
Cascade.....	55.593	6.99	.39	4.47	.25	1.55	.09	2.77	.15			
Chouteau.....	59.813	5.04	.30	2.27	.14	1.31	.08	1.96	.12			
Custer.....	54.913	14.10	.77	1.74	.10	.55	.03	.92	.05			
Daniels.....	81.583	5.24	.43	3.74	.31	.86	.07	2.69	.22			
Dawson.....	63.233	10.03	.63	3.03	.19	.91	.06	1.83	.12			
Deer Lodge.....	44.763	10.37	.46	1.50	.07	1.08	.05	2.02	.09			
Fallon.....	68.843	.....		2.01	.14	.59	.04	1.20	.08		
Fergus.....	66.733	10.65	.71	4.64	.31	.99	.07	2.59	.17			
Flathead.....	66.703	.....		10.00	.67	1.48	.10	3.43	.23		
Gallatin.....	59.763	13.32	.80	5.48	.33	.83	.05	3.41	.20			
Garfield.....	71.363	5.90	.42	2.13	.15	1.07	.08	1.34	.10			
Glacier.....	61.453	6.00	.37	2.62	.16	1.51	.09	1.90	.12			
Golden Valley.....	81.333	7.49	.61	1.51	.12	.58	.05	1.06	.09			
Granite.....	59.933	11.08	.66	.....	.....	.69	.04	1.79	.11		
Hill.....	54.903	9.08	.50	2.70	.15	1.40	.08	2.31	.13			
Jefferson.....	53.893	6.36	.34	.....	.....	.54	.03	.98	.05		
Judith Basin.....	50.433	9.09	.46	5.56	.28	1.63	.08	3.76	.19			
Lake.....	79.543	9.61	.76	4.57	.36	1.54	.12	4.46	.35			
Lewis & Clark.....	50.683	8.57	.43	2.20	.11	1.05	.05	1.56	.08			
Liberty.....	57.353	8.70	.50	2.17	.12	1.06	.06	1.71	.10			
Lincoln.....	60.013	9.36	.56	4.88	.29	.89	.05	1.51	.09			
Madison.....	59.753	8.71	.52	2.16	.13	.66	.04	1.35	.08			
McCone.....	66.533	.....		2.57	.17	.70	.05	1.92	.13		
Meagher.....	49.673	7.12	.35	1.58	.08	1.04	.05	1.34	.07			
Mineral.....	48.013	10.98	.53	6.74	.32	1.02	.05	1.38	.07			
Missoula.....	64.293	14.23	.91	4.18	.27	.82	.05	2.08	.13			
Musselshell.....	74.643	.....		1.72	.13	.78	.06	.95	.07		
Park.....	46.923	11.43	.54	3.15	.15	.93	.04	2.31	.11			
Petroleum.....	72.823	6.47	.47	2.14	.16	.77	.06	1.44	.10			
Phillips.....	69.843	4.24	.30	2.43	.17	.98	.07	1.34	.09			
Pondera.....	65.143	8.81	.57	2.53	.16	1.00	.07	2.89	.19			
Powder River.....	52.333	.....		2.09	.11	.90	.05	1.25	.07		
Powell.....	53.313	8.54	.46	2.97	.16	1.13	.06	1.84	.10			
Prairie.....	55.683	.....		2.39	.13	.65	.04	1.47	.08		
Ravalli.....	83.603	9.03	.75	.....	.....	1.22	-.10	3.63	.30		
Richland.....	61.723	8.77	.54	2.41	.15	.79	.05	1.66	.10			
Roosevelt.....	82.783	4.17	.35	3.14	.26	1.43	.12	2.38	.20			
Rosebud.....	65.433	8.63	.56	1.42	.09	.61	.04	.92	.06			
Sanders.....	55.793	4.61	.26	3.31	.18	.90	.05	1.40	.08			
Sheridan.....	96.433	.....		3.64	.35	1.14	.11	2.70	.26		
Silver Bow.....	64.353	5.23	.34	2.30	.15	.73	.05	1.27	.08			
Stillwater.....	68.423	13.92	.95	1.20	.08	.89	.06	1.39	.10			
Sweet Grass.....	50.233	11.85	.60	1.50	.08	1.00	.05	1.69	.08			
Teton.....	56.013	7.62	.43	3.59	.20	1.10	.06	2.62	.15			
Toole.....	60.483	.....		2.10	.13	1.20	.07	1.60	.10		
Treasure.....	44.833	13.05	.59	2.68	.12	.91	.04	1.94	.09			
Valley.....	80.543	4.54	.37	2.16	.17	.83	.07	1.58	.13			
Wheatland.....	52.243	7.41	.39	1.76	.09	.95	.05	1.74	.09			
Wibaux.....	56.633	.....		3.44	.19	1.19	.07	1.99	.11		
Yellowstone.....	50.453	19.00	.96	1.23	.06	.71	.04	2.47	.12			
THE STATE.....	60.683	\$10.40	\$.63+	\$2.96	\$.18-	\$.94	\$.06-	\$1.82	\$.11+			

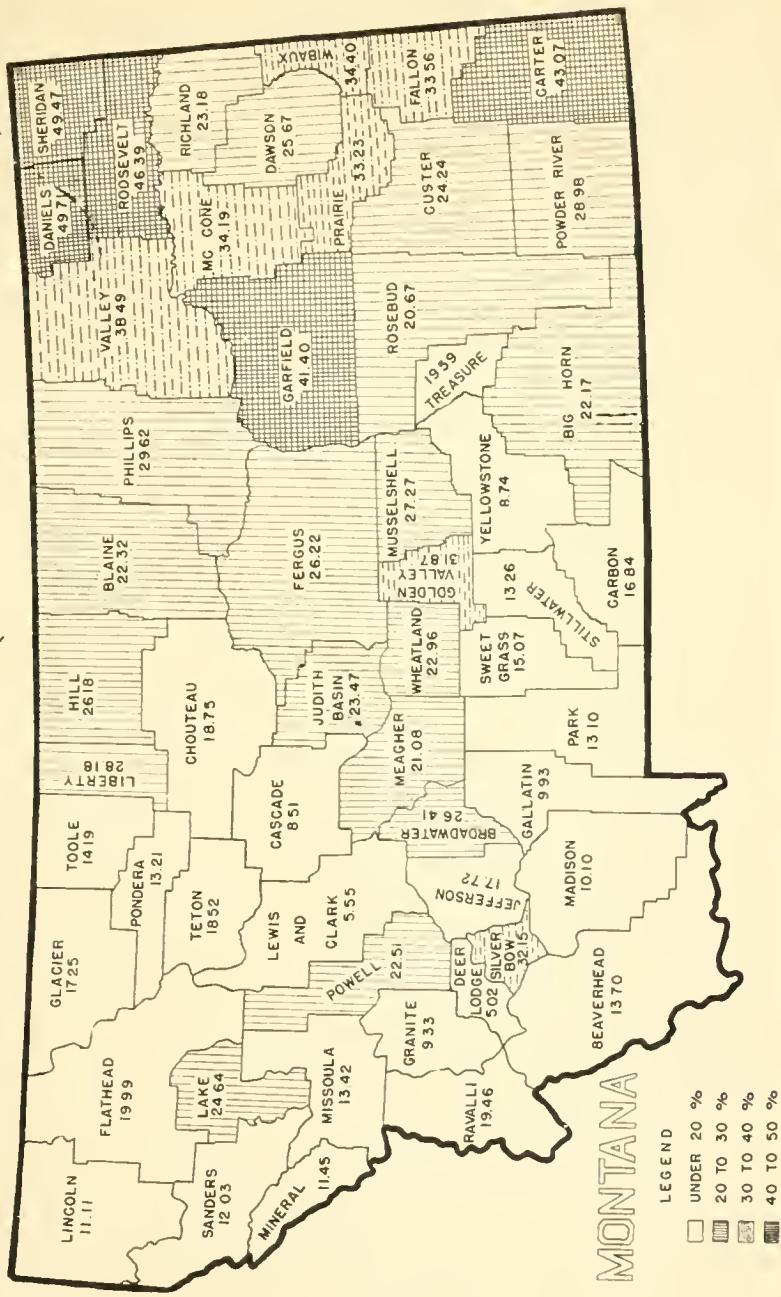
**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM
AND GRAZING LANDS—1936**

	Non-Irrigated Tillable				Grazing Land		All Farm Land		
	Average Levy Mills	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead.....	57.683	\$ 5.91	.34	\$ 3.20	.18	\$.60	.03	\$ 1.22	.08
Big Horn.....	64.793	8.06	.52	1.06	.07	.48	.03	.87	.06
Blaine.....	55.933	6.35	.36	2.30	.13	.95	.05	1.30	.07
Broadwater.....	48.456	10.10	.49	2.59	.14	.92	.04	1.85	.09
Carbon.....	70.513	17.38	1.23	2.84	.20	1.07	.07	3.05	.22
Carter.....	53.676	—	—	2.08	.11	1.20	.06	1.45	.08
Cascade.....	51.613	6.62	.34	4.53	.23	1.54	.08	2.77	.14
Chouteau.....	56.053	5.06	.28	2.28	.13	1.30	.07	1.94	.11
Custer.....	55.323	14.09	.78	1.74	.10	.56	.03	.95	.05
Daniels.....	70.833	5.33	.38	3.74	.26	.86	.06	2.73	.19
Dawson.....	62.073	10.03	.62	3.02	.19	.91	.06	1.83	.11
Deer Lodge.....	44.783	10.39	.47	1.50	.07	1.09	.05	2.08	.09
Fallon.....	64.833	—	—	2.01	.13	.58	.04	1.20	.08
Fergus.....	62.615	10.65	.67	4.48	.28	.74	.05	2.46	.15
Flathead.....	68.157	—	—	10.06	.69	1.47	.10	3.37	.23
Gallatin.....	52.593	13.36	.70	5.48	.29	.82	.04	3.38	.18
Garfield.....	62.983	5.31	.33	1.91	.12	.96	.06	1.23	.08
Glacier.....	56.073	5.87	.33	2.63	.15	1.51	.08	1.90	.11
Golden Valley.....	75.860	7.49	.57	1.50	.11	.58	.04	1.63	.08
Granite.....	52.581	11.19	.59	—	—	.99	.05	1.78	.09
Hill.....	54.673	8.55	.47	2.42	.13	1.26	.07	2.07	.11
Jefferson.....	53.233	6.43	.34	—	—	.53	.03	.97	.05
Judith Basin.....	43.783	9.05	.40	5.56	.24	1.63	.07	3.75	.16
Lake.....	74.873	9.67	.72	4.44	.33	1.80	.14	4.30	.32
Lewis & Clark.....	53.523	8.55	.46	2.20	.12	1.00	.05	1.49	.08
Liberty.....	48.893	8.70	.43	2.16	.11	1.05	.05	1.64	.08
Lincoln.....	66.263	9.50	.63	4.90	.32	.90	.06	1.51	.10
Madison.....	55.093	8.69	.48	2.25	.12	.66	.04	1.35	.07
McCone.....	61.623	—	—	2.57	.16	.70	.04	1.93	.12
Meagher.....	48.143	7.06	.34	1.56	.08	1.04	.05	1.33	.06
Mineral.....	54.093	11.14	.60	6.94	.38	1.14	.06	1.54	.08
Missoula.....	65.413	15.30	1.00	4.21	.28	.82	.05	2.03	.13
Musselshell.....	68.133	—	—	1.78	.12	.78	.05	.95	.06
Park.....	47.143	11.46	.54	2.52	.12	.73	.03	2.01	.09
Petroleum.....	66.903	6.49	.43	2.14	.14	.77	.05	1.43	.10
Phillips.....	64.973	4.17	.27	1.94	.13	.78	.05	1.11	.07
Pondera.....	60.943	9.06	.55	2.54	.15	1.00	.06	2.89	.18
Powder River.....	51.833	—	—	2.08	.11	.88	.05	1.23	.06
Powell.....	48.513	9.41	.46	2.47	.12	1.14	.06	1.80	.09
Prairie.....	52.253	—	—	2.47	.13	.65	.03	1.53	.08
Ravalli.....	78.253	10.01	.78	—	—	1.20	.09	3.53	.28
Richland.....	65.283	8.66	.56	2.41	.16	.79	.05	1.65	.11
Roosevelt.....	76.433	4.69	.36	2.81	.21	1.29	.10	2.14	.16
Rosebud.....	62.063	8.67	.54	1.41	.09	.60	.04	.90	.06
Sanders.....	55.493	4.62	.26	3.67	.20	.97	.05	1.39	.08
Sheridan.....	\$3.923	—	—	3.64	.30	1.13	.09	2.73	.23
Silver Bow.....	62.483	5.21	.33	2.29	.14	.76	.05	1.28	.08
Stillwater.....	67.643	14.22	.96	1.20	.08	.89	.06	1.10	.07
Sweet Grass.....	37.303	11.74	.44	1.50	.06	.98	.04	1.65	.06
Teton.....	51.523	7.58	.39	3.53	.18	1.08	.06	2.29	.12
Toole.....	59.172	—	—	2.10	.12	1.20	.07	1.60	.09
Treasure.....	47.533	13.64	.65	2.67	.13	.91	.04	1.93	.09
Valley.....	66.493	1.56	.30	2.22	.15	.82	.05	1.63	.11
Wheatland.....	47.193	7.29	.34	1.74	.08	.95	.04	1.73	.08
Wibaux.....	55.948	3.46	.19	1.19	.07	—	—	1.99	.11
Yellowstone.....	50.183	18.91	.95	1.24	.06	.69	.03	2.53	.13
THE STATE.....	57.473	\$ 10.35	\$.59	\$ 2.65	\$.15	\$.91	\$.05	\$ 1.79	\$.102
1927.....	51.18	\$ 14.67	\$.75	\$ 3.95	\$.20	\$ 1.39	\$.07	\$ 2.73	\$.140
1928.....	51.28	14.73	.76	3.96	.20	1.39	.07	2.73	.140
1929.....	54.25	14.12	.77—	3.90	.21+	1.37	.07+	2.69	.146
1930.....	53.31	13.94	.74+	3.89	.21—	1.36	.07	2.66	.142
1931.....	56.57	12.63	.71+	3.43	.19+	1.21	.07—	2.36	.134
1932.....	57.34	11.58	.66+	3.13	.18—	1.10	.06+	2.16	.124
1933.....	60.48	10.61	.64+	2.88	.17+	.99	.06—	1.94	.117
1934.....	60.57	10.47	.63+	2.84	.17+	.97	.06—	1.90	.115
1935.....	60.683	10.40	.63+	2.96	.18—	.94	.06—	1.82	.11+
1936.....	57.473	10.35	.59	2.65	.15	.91	.05	1.79	.102

TAX LEVIES IN MILLS FOR ALL PURPOSES - 1936



PERCENTAGE DELINQUENT TAXES - 1935 LEVY ON PROPERTY
OTHER THAN PUBLIC UTILITIES. (ALL PUBLIC UTILITY TAXES PAID.)



PASSENGER CARS AND TRUCKS REGISTERED IN 1935
(Table Prepared by Austin B. Middleton, Registrar Motor Vehicles)

	Passenger Cars	Trucks	Total Motor Vehicles	Amount Collected Fiscal Year Ended June 30, 1936
Beaverhead.....	1,603	556	2,159	\$ 16,925
Big Horn.....	1,543	642	2,185	16,580
Blaine.....	1,651	640	2,291	16,318
Broadwater.....	629	217	846	5,659
Carbon.....	2,311	698	3,009	21,518
Carter.....	676	207	883	6,533
Cascade.....	8,975	2,169	11,144	84,691
Chouteau.....	1,791	1,067	2,858	20,038
Custer.....	2,339	662	3,001	20,441
Daniels.....	1,063	419	1,482	11,172
Dawson.....	1,833	647	2,480	18,440
Deer Lodge.....	2,343	506	2,849	23,788
Fallon.....	836	239	1,075	7,843
Fergus.....	3,333	1,205	4,538	34,655
Flathead.....	4,325	1,424	5,749	45,967
Gallatin.....	4,265	1,081	5,346	41,576
Garfield.....	580	276	856	6,261
Glacier.....	1,444	501	1,945	16,119
Golden Valley.....	344	126	470	2,901
Granite.....	662	223	885	7,641
Hill.....	2,525	836	3,361	24,314
Jefferson.....	775	278	1,053	8,476
Judith Basin.....	964	381	1,345	9,243
Lake.....	1,928	736	2,664	19,284
Lewis & Clark.....	5,056	1,057	6,113	46,844
Liberty.....	481	285	766	5,234
Lincoln.....	1,139	414	1,553	12,463
Madison.....	1,292	441	1,733	13,105
McCone.....	1,019	487	1,506	12,752
Meagher.....	496	122	618	4,622
Mineral.....	342	284	626	6,699
Missoula.....	5,560	1,397	7,957	57,859
Musselshell.....	1,234	352	1,586	11,624
Park.....	2,767	645	3,412	26,404
Petroleum.....	398	176	574	3,354
Phillips.....	1,697	643	2,340	15,665
Pondera.....	1,621	660	2,281	16,702
Powder River.....	602	202	804	5,389
Powell.....	1,580	486	2,066	16,177
Prairie.....	587	231	818	6,481
Ravalli.....	2,408	980	3,388	22,864
Richland.....	2,018	906	2,924	21,408
Roosevelt.....	1,991	773	2,764	20,504
Rosebud.....	1,272	437	17,09	11,999
Sanders.....	1,078	416	1,494	10,192
Sheridan.....	1,738	570	2,308	15,959
Silver Bow.....	8,841	1,670	10,511	89,442
Stillwater.....	1,278	454	1,732	13,337
Sweet Grass.....	886	268	1,154	7,051
Teton.....	1,629	755	2,384	16,797
Toole.....	1,633	614	1,247	19,611
Treasure.....	274	149	423	3,025
Valley.....	5,133	1,281	6,414	46,519
Wheatland.....	698	151	849	6,036
Wibaux.....	638	286	924	10,242
Yellowstone.....	8,046	2,214	10,260	83,289
THE STATE	114,170	35,542	149,712	\$1,145,932

**MONTANA VALUATIONS AND TAXES LEVIED
1920 to 1936 Inclusive**

1920 to 1936 Inclusive

REPORT OF STATE BOARD OF EQUALIZATION

127

Details of Lives

ANNUAL REPORT

Amount Levied for State Parishes*	Amount Levied and Special District District	Amount Levied for School Districts
\$1,000,000	\$1,000,000	\$1,000,000

EQUALIZATION

*Includes State, County, School, Special Road District and Special Fire District Taxes.
**Includes State General Fund, University Fund, Educational Bond Fund and Livestock Taxes.
†Includes State General Fund, University Fund, Drainage District, Irrigation District and Miscellaneous Local Taxes.

BEE AND SHEEP

1930	1931	1932	1933	1934	1935	1936
53.31	56.57	57.34	60.48	60.57	60.68	57.473
4.00	3.50	3.50	3.50	4.00	3.50	3.50
57.31	60.07	60.84	63.98	64.57	64.18	60.973
52,025,714	51,397,620	50,891,238	50,738,454	50,824,722	50,743,993	49,946,782
461,941,865	404,340,472	366,124,578	328,457,165	322,883,091	308,467,199	298,060,346
8.88	7.87	7.19	6.48	6.35	6.08	5.97
2.66	2.36	2.16	1.94	1.90	1.82	1.79
14.2 cts.	13.4 cts.	12.4 cts.	11.7 cts.	11.5 cts.	11.0 cts.	10.2 cts.
988,757	1,016,851	1,031,097	1,191,718	1,389,365	1,234,634	1,053,767
35,966,363	33,378,442	24,868,068	24,930,220	25,438,497	26,209,006	27,941,829
36.38	32.82	24.11	20.92	18.31	21.23	26.52
12.13	10.94	8.04	6.97	6.10	7.08	8.84
69.5 cts.	65.7 cts.	48.9 cts.	44.6 cts.	39.4 cts.	45.4 cts.	53.9 cts.
3,256,347	3,268,498	2,962,425	3,211,335	3,344,675	3,023,906	2,608,900
24,336,184	13,726,683	7,055,172	7,069,824	12,636,767	9,915,952	10,915,709
7.47	4.20	2.39	2.29	3.78	3.28	4.18
2.49	1.40	.80	.73	1.26	1.09	1.39
14.3 cts.	8.4 cts.	4.9 cts.	4.7 cts.	8.1 cts.	6.9 cts.	8.4 cts.

ASSESSED AND TAXABLE VALUATIONS, AND TAXES LEVIED AGAINST FARM AND GRAZING LANDS, CATTLE AND SHEEP

1917 to 1936 Inclusive

	1917	1918	*1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Average Total Levy in Mills.	34.96	32.30	38.79	44.67	49.25	49.67	49.91	50.72	50.27	50.10	51.18	51.27	54.25	63.31	66.57	67.34	60.48	60.57	60.68	57.473
Additional Livestock Levy....	2.00	3.00	1.50	2.00	3.50	3.50	3.50	3.00	3.00	3.00	3.00	3.00	4.00	4.00	3.50	3.50	4.00	3.60	3.60	3.60
Total Levy Against Livestock	37.98	35.30	40.29	46.67	52.75	53.07	53.41	63.72	53.27	53.10	54.18	54.27	58.25	67.31	60.07	60.84	63.98	64.57	64.18	60.973
FARM AND GRAZING LANDS																				
Acres Assessed	36,936,646	38,215,588	41,903,828	44,751,728	46,155,687	49,162,321	49,358,726	49,847,108	50,383,302	50,904,222	51,672,436	61,416,306	62,126,876	52,026,714	61,397,620	60,891,238	60,738,454	50,824,722	50,743,993	19,946,782
Value	\$166,427,710	171,221,927	*649,008,627	668,625,742	621,200,394	570,940,104	643,131,331	502,118,366	483,377,900	474,538,738	470,215,634	467,683,662	467,579,302	461,941,866	404,340,472	366,124,678	328,457,165	322,883,091	308,467,199	298,060,346
Average Value Per Acre.	\$ 4.63	4.48	16.48	14.72	13.46	11.62	10.07	9.59	9.32	9.10	8.97	8.88	7.87	7.19	6.48	6.36	8.08	5.97		
Taxable Value Per Acre.	\$ 4.63	4.48	4.64	4.32	4.04	3.48	3.31	3.03	2.88	2.80	2.73	2.69	2.66	2.36	2.16	1.94	1.90	1.82	1.79	
TAX PER ACRE.	16.2 cts.	14.6 cts.	18.0 cts.	19.3 cts.	19.9 cts.	17.2 cts.	16.5 cts.	16.4 cts.	14.6 cts.	14.1 cts.	14.0 cts.	14.6 cts.	14.2 cts.	13.4 cts.	13.4 cts.	11.7 cts.	11.6 cts.	11.0 cts.	10.2 cts.	
CATTLE																				
Number Assessed	1,064,564	1,136,846	1,229,031	972,195	983,904	1,084,220	1,118,247	1,105,958	1,083,544	1,065,790	932,759	932,245	967,232	988,757	1,016,851	1,031,097	1,191,718	1,389,365	1,234,634	1,053,767
Value	\$ 31,777,686	33,631,996	*86,779,286	54,463,906	40,684,849	34,125,068	31,026,192	28,120,595	27,136,237	31,946,052	29,039,706	33,105,144	36,041,404	36,966,363	33,378,442	24,868,068	24,930,220	25,438,497	26,209,006	27,941,829
Average Value	\$ 29.28	29.49	70.61	56.02	41.25	31.47	27.74	25.43	25.04	30.26	31.13	35.61	37.26	36.38	32.82	24.11	20.92	18.31	21.23	20.62
Average Taxable Value	\$ 29.28	29.49	23.64	18.67	13.75	10.49	9.26	8.48	8.36	10.09	10.38	12.42	12.13	10.94	8.04	6.97	6.10	7.08	8.84	
TAX	\$1.11	\$1.04	94.8 cts.	87.1 cts.	72.5 cts.	54.6 cts.	49.4 cts.	45.6 cts.	44.6 cts.	53.6 cts.	56.2 cts	64.2 cts.	72.4 cts.	69.5 cts.	65.7 cts.	48.9 cts.	44.6 cts.	39.4 cts.	45.4 cts.	53.9 cts.
SHEEP																				
Value	2,176,107	1,927,635	2,159,566	1,799,891	1,717,114	1,867,094	1,798,827	1,794,812	1,953,771	2,206,257	2,407,486	2,716,781	3,113,788	3,266,347	3,268,498	2,962,425	3,211,336	3,344,676	3,023,906	2,608,900
Average Value	\$ 10,902,659	15,444,092	*26,876,866	21,624,150	10,342,060	8,089,098	12,052,838	11,960,858	15,720,182	21,931,203	21,560,993	24,560,596	28,633,590	24,336,184	13,726,683	7,069,824	12,636,767	9,916,952	10,915,709	
Average Taxable Value.	\$ 5.01	8.01	12.46	11.95	6.02	5.61	6.70	5.66	8.08	9.94	8.96	9.03	9.52	7.47	4.20	2.39	3.78	3.28	4.18	
Number Assessed	\$ 5.01	8.01	4.16	3.98	2.01	1.87	2.23	2.22	2.68	3.31	2.99	3.01	3.17	2.49	1.40	.80	.73	1.28	1.09	1.39
TAX	19.0 cts	28.3 cts.	16.7 cts.	18.6 cts.	10.6 cts.	9.7 cts.	11.9 cts.	11.9 cts.	14.3 cts.	17.6 cts.	16.2 cts.	16.3 cts	18.5 cts.	14.3 cts.	8.4 cts.	4.9 cts	4.7 cts.	8.1 cts.	6.9 cts.	8.4 cts.

*Classification law went into effect in 1919, making taxable value of real estate 30% of full value, and taxable value of livestock 33 1/4% of full value.

MONTANA OIL PRODUCTION—1921 to 1936 INCLUSIVE

	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	TOTAL
CAT CREEK:																
Number Barrels Produced.....	1,350,528.91	2,201,917.04	2,080,826.12	1,529,202.19	1,234,456.28	1,003,233.00	775,699.07	610,732.41	487,653.88	414,814.04	356,934.17	312,060.44	262,249.68	235,309.00	229,949.00	13,148,465.23
Value.....	\$ 2,085,296.97	\$ 3,366,529.68	\$ 3,360,785.79	\$ 2,439,277.76	\$ 2,419,135.79	\$ 2,163,659.00	\$ 1,145,166.49	\$ 943,547.03	\$ 785,544.75	\$ 806,770.61	\$ 515,995.56	\$ 448,059.73	\$ 284,548.38	\$ 284,905.00	\$ 355,278.00	\$ 21,404,500.44
KEVIN-SUNBURST:																
Number Barrels Produced.....	28,987.48	441,631.48	1,187,404.84	2,736,938.36	6,463,352.00	4,205,935.23	3,111,823.56	2,358,696.98	2,064,258.01	1,720,224.87	1,497,509.18	1,253,314.19	1,598,095.00	1,417,320.00	30,085,391.18	
Value.....	\$ 40,682.49	\$ 309,072.03	\$ 1,168,329.95	\$ 3,944,288.10	\$ 7,765,672.00	\$ 5,680,622.53	\$ 5,020,925.32	\$ 4,047,051.60	\$ 3,506,355.60	\$ 1,674,407.57	\$ 1,445,258.09	\$ 1,221,608.05	\$ 2,149,044.00	\$ 1,744,202.00	\$ 39,717,289.33	
LAKE BASIN:																
Number Barrels Produced.....	\$	\$	\$	\$	\$ 23,590.27	\$ 49,522.00	\$ 48,039.00	\$ 33,444.86	\$ 22,511.37	\$ 22,757.11	\$ 22,881.72	\$ 13,695.26	\$ 17,727.24	\$ 16,393.00	\$ 18,054.00	288,620.83
Value.....	\$	\$	\$	\$	\$ 49,828.81	\$ 115,646.00	\$ 71,347.00	\$ 48,985.71	\$ 33,316.31	\$ 32,883.46	\$ 20,123.03	\$ 13,313.29	\$ 12,272.03	\$ 8,199.00	\$ 17,164.00	\$ 422,978.64
ELK BASIN:																
Number Barrels Produced.....	75,178.86	47,011.10	28,085.39	24,019.14	21,286.46	18,454.00	17,199.78	17,874.66	18,842.14	30,595.92	180,009.35	193,743.74	138,005.95	16,333.00	8,186.00	839,833.49
Value.....	\$ 128,370.27	\$ 76,895.92	\$ 45,250.45	\$ 39,280.27	\$ 51,144.39	\$ 41,212.00	\$ 25,210.33	\$ 35,122.02	\$ 29,216.19	\$ 42,646.52	\$ 177,088.92	\$ 261,154.25	\$ 154,248.24	\$ 19,377.00	\$ 9,619.00	\$ 1,134,736.37
SOAP CREEK:																
Number Barrels Produced.....	14,719.66	27,134.80	\$ 1,960.00	980.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	43,814.46
Value.....	\$ 7,932.81	\$ 14,831.65	\$	\$												23,794.46
DEVILS BASIN:																
Number Barrels Produced.....	3,047.00	1,363.50	753.00	106.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	5,268.50
Value.....	\$ 6,094.00	\$ 2,727.00	\$ 972.00	\$ 157.50												9,950.50
PONDERA:																
Number Barrels Produced.....	\$	\$	\$	\$	\$	\$	\$	\$ 161,901.51	\$ 1,007,782.70	\$ 767,207.49	\$ 559,266.22	\$ 429,468.33	\$ 343,843.82	\$ 349,478.00	\$ 349,650.00	3,958,598.07
Value.....	\$	\$	\$	\$	\$	\$	\$	\$ 275,148.08	\$ 1,782,308.79	\$ 1,236,799.66	\$ 503,496.43	\$ 378,614.65	\$ 294,213.85	\$ 438,593.00	\$ 420,794.00	\$ 5,329,968.49
BANNATYNE:																
Number Barrels Produced.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 24,396.53	\$ 7,658.53	\$ 13,645.07	\$ 11,764.60	\$ 17,964.00	\$ 13,069.00	88,497.73
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 31,120.22	\$ 6,677.53	\$ 7,911.35	\$ 8,053.60	\$ 18,836.00	\$ 14,832.00	\$ 86,430.73
CUT BANK:																
Number Barrels Produced.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 19,560.92	\$ 260,390.09	\$ 1,064,071.00	\$ 2,142,711.00	\$ 1,186,733.01	
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 17,328.26	\$ 294,646.69	\$ 1,448,570.00	\$ 3,123,024.00	\$ 4,833,568.86	
DEEP CREEK:																
Number Barrels Produced.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 10,644.00	\$ 49,719.00	60,363.00
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 13,830.00	\$ 78,448.00	\$ 92,278.00
ALL FIELDS:																
NUMBER BARRELS PRODUCED..	1,443,474.43	2,306,413.92	2,653,165.99	2,740,731.17	4,016,271.37	7,534,561.00	5,046,873.08	3,935,777.00	3,895,387.07	3,314,029.10	2,846,974.86	2,484,687.94	2,287,298.57	3,308,292.00	4,291,658.00	52,005,585.80
VALUE.....	\$ 2,227,744.05	\$ 3,500,566.64	\$ 3,717,060.27	\$ 3,647,046.08	\$ 6,464,367.09	\$ 10,085,989.00	\$ 6,922,346.35	\$ 6,323,728.16	\$ 6,677,437.64	\$ 5,656,576.07	\$ 2,896,789.04	\$ 2,571,639.65	\$ 2,269,590.74	\$ 4,381,254.00	\$ 5,763,361.00	\$ 73,105,495.81

SCDS - 1995-96 - 1996 - INCLUE/II

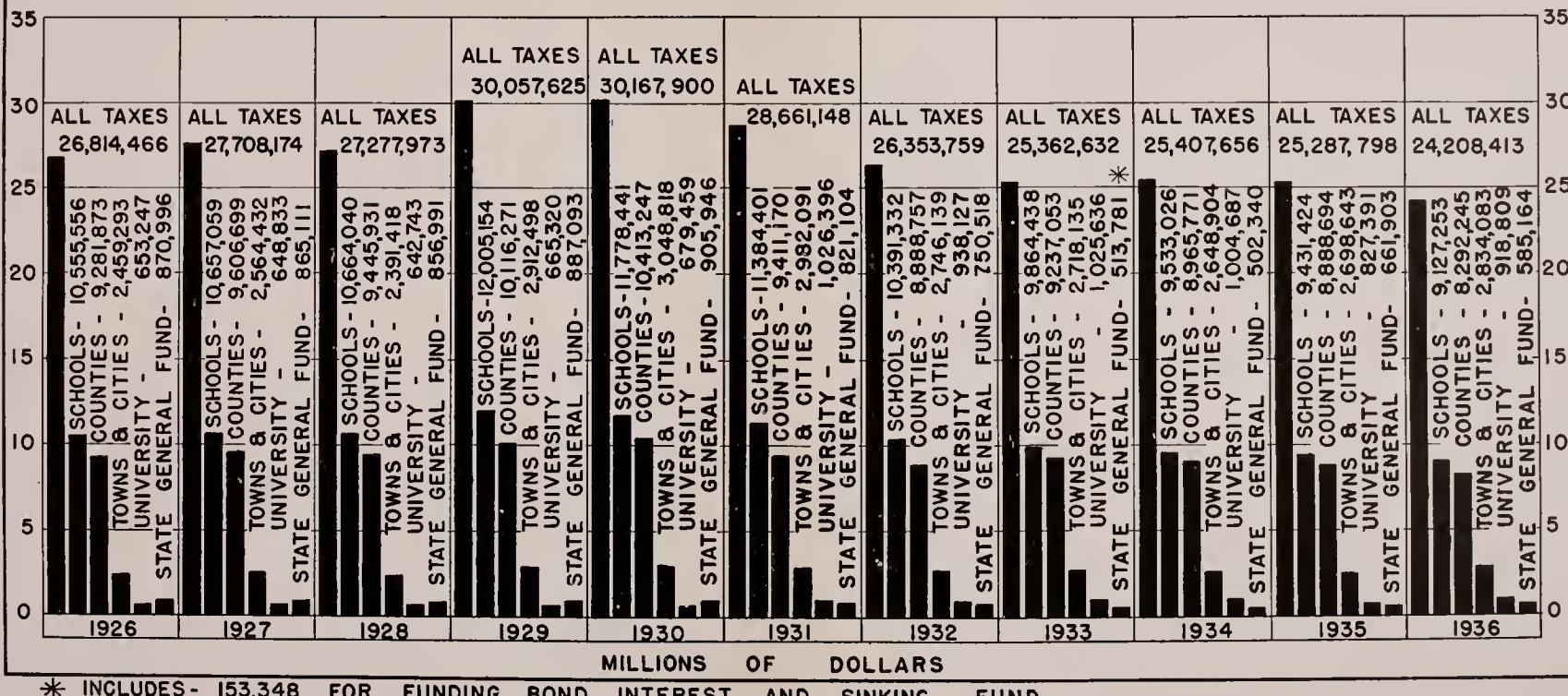
Montana State Taxable Property Assessment Roll																													
1927			1928			1929			1930			1931			1932			1933			1934			1935					
Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied			
Beaverhead...	\$ 7,176,572	27.50	\$ 187,059	\$ 7,139,964	18.50	\$ 126,879	\$ 7,137,723	23.00	\$ 157,918	\$ 6,808,726	23.50	\$ 163,686	\$ 6,069,795	26.25	\$ 147,075	\$ 5,563,470	25.25	\$ 134,639	\$ 4,736,304	27.99	\$ 131,627	\$ 4,818,050	28.49	\$ 132,316	\$ 4,721,827	28.49	\$ 133,589	\$ 4,881,145	27.84
Big Horn...	5,660,462	30.50	169,830	5,760,516	30.50	173,019	5,956,964	30.50	178,615	5,883,468	29.50	170,432	4,877,863	25.50	121,819	4,390,638	30.00	131,720	4,157,422	28.60	122,231	3,733,277	34.75	129,721	4,131,979	34.86	141,230	3,836,619	29.26
Blaine...	6,819,207	25.00	166,007	6,112,231	25.75	168,083	7,372,624	28.10	203,029	7,412,542	30.90	225,177	6,741,290	27.05	180,030	6,322,163	27.16	142,846	4,862,110	31.54	153,218	4,940,810	31.54	142,846	4,862,097	30.50	133,686	4,848,512	25.87
Broadwater...	3,764,528	21.50	79,121	3,565,608	21.60	81,332	3,861,785	21.50	81,492	3,883,029	19.75	74,050	3,440,252	14.00	80,988	3,213,332	26.00	155,938	2,765,561	32.00	87,623	2,771,252	22.50	129,694	2,719,638	24.70	127,390	2,719,628	20.94
Carbon...	7,714,426	23.50	173,658	7,648,780	23.50	172,817	7,518,359	27.50	199,979	7,607,390	27.50	202,597	7,314,086	26.50	187,217	6,708,339	26.50	171,335	6,318,000	27.00	171,602	6,153,988	29.00	163,982	6,017,233	29.00	176,140	6,025,842	29.00
Carter...	2,970,415	20.00	58,977	3,076,455	20.50	62,781	3,163,678	27.26	86,340	3,197,082	26.43	83,948	2,772,343	33.81	93,278	2,543,788	40.51	100,080	2,670,343	36.30	96,820	2,533,617	33.50	97,125	2,612,019	26.50	77,948	2,581,082	21.26
Cascade...	32,778,703	20.00	585,031	33,387,306	19.50	589,104	34,963,831	14.00	451,417	37,216,201	21.20	695,004	35,397,330	22.87	702,122	33,133,273	23.67	675,585	29,332,081	21.16	656,453	27,421,543	22.91	629,881	28,005,662	21.26	560,549	28,005,662	21.26
Chouteau...	9,274,104	21.16	192,557	9,566,305	23.67	203,670	9,845,852	29.47	286,986	9,908,351	27.67	269,378	9,524,273	21.77	204,656	8,396,209	25.30	210,037	7,560,280	31.50	231,974	7,424,325	32.70	216,376	7,415,456	21.76	219,628	7,318,189	21.76
Custer...	8,331,252	26.50	196,786	8,670,083	26.00	206,681	8,864,495	30.00	248,780	9,019,702	30.00	253,801	8,787,303	27.00	220,840	8,225,766	26.75	195,084	7,529,404	25.60	181,226	7,039,581	22.25	155,936	6,718,386	21.26	136,774	6,706,147	21.25
Daniels...	3,665,659	30.00	127,981	3,675,681	31.50	112,387	3,867,829	28.00	104,588	3,818,987	36.00	129,664	3,189,887	37.00	116,134	2,990,298	37.50	110,524	3,014,791	32.50	99,698	2,962,283	36.00	108,831	2,859,078	33.50	102,491	2,859,078	33.50
Dawson...	6,662,341	32.00	205,127	6,787,249	32.00	209,145	7,163,428	32.00	220,648	7,367,654	33.00	234,326	7,298,596	32.00	224,890	6,405,880	29.00	177,743	6,206,167	28.50	174,362	6,137,445	28.50	167,289	6,107,781	29.50	177,264	6,047,772	29.50
Deer Lodge...	9,731,370	17.00	147,423	10,440,313	17.00	164,257	10,293,032	17.00	152,896	10,347,302	19.75	189,523	10,224,142	19.76	182,272	10,066,094	18.50	156,409	9,484,517	21.00	181,116	9,021,986	20.50	169,170	8,867,136	19.00	157,140	8,873,340	21.00
Fallon...	4,079,120	30.61	122,955	4,129,311	27.67	112,005	4,418,684	34.67	151,902	4,579,706	31.67	142,710	4,661,852	26.67	117,258	4,452,128	27.67	121,409	3,679,705	30.00	111,743	3,551,246	22.00	79,058	2,868,807	36.00	105,024	2,899,723	34.00
Fergus...	15,473,616	28.50	425,674	15,378,006	27.26	402,979	15,561,683	28.00	419,351	15,400,697	27.00	399,916	11,460,324	36.00	400,617	10,708,014	32.75	343,836	10,234,020	34.50	361,950	10,255,333	32.00	326,064	10,373,682	28.50	298,227	10,496,174	30.50
Flathead...	12,877,586	20.67	248,291	12,734,569	21.61	258,556	12,896,366	24.67	300,192	13,310,382	23.98	300,762	11,709,436	17.02	192,597	10,617,300	25.03	261,026	9,810,810	30.84	290,902	9,675,537	21.39	290,928	9,727,451	20.16	278,566	9,727,451	20.16
Gallatin...	13,917,260	19.50	252,064	13,998,388	19.25	251,310	14,238,702	21.76	291,083	14,422,537	19.25	202,542	13,282,682	19.60	239,827	12,768,844	17.75	217,392	11,892,797	24.26	280,373	11,400,000	24.75	271,542	11,096,591	22.85	311,638	11,520,497	22.85
Garfield...	4,864,569	22.00	107,026	4,616,494	19.00	91,504	4,806,438	27.00	129,775	4,624,977	22.00	93,649	4,014,576	25.00	100,374	3,760,791	23.50	88,379	3,539,769	23.50	87,609	3,385,313	27.00	91,430	3,070,004	31.00	80,877	3,070,004	31.00
Glacier...	3,615,195	25.00	90,373	3,698,298	24.26	88,591	3,806,783	27.25	102,388	3,988,120	26.40	112,288	3,909,355	25.73	100,678	3,645,824	31.49	102,651	3,890,160	22.00	121,409	3,551,246	22.00	116,105	3,420,000	22.74	135,289	3,515,636	22.74
Golden Valley...	3,516,791	34.50	119,040	3,563,428	31.50	109,096	3,535,183	30.50	99,991	3,293,262	31.00	100,481	2,838,528	30.25	100,447	2,604,912	51.12	109,444	1,980,679	107,945	99,847	1,906,726	105.15	95,553	1,906,726	105.15	95,553	1,906,726	105.15
Granite...	3,503,462	30.50	105,284	3,687,280	30.50	110,885	3,689,306	32.25	114,653	3,642,159	28.00	100,342	3,340,789	38.50	122,093	3,116,883	31.00	96,513	2,765,490	29.50	80,197	2,806,308	28.50	80,197	2,932,939	27.25	77,966	2,932,939	27.25
Hill...	9,107,315	17.00	150,908	9,266,309	14.00	125,566	9,630,292	12.00	110,926	9,919,290	14.00	133,977	3,752,305	14.50	141,410	8,581,837	18.00	137,296	8,138,634	18.00	143,265	8,210,635	20.00	169,377	7,727,216	22.00	170,619	7,727,216	22.00
Jefferson...	5,003,143	20.75	102,130	4,981,678	21.25	104,699	5,006,015	22.00	108,771	5,056,962	22.25	111,327	4,886,389	19.50	94,376	4,547,805	21.00	94,766	3,980,424	23.50	105,176	3,724,992	22.60	101,110	3,644,595	22.60	97,353	3,644,595	22.60
Judith Basin...	7,781,414	23.50	181,312	7,892,183	23.50	175,998	7,955,108	21.50	169,400	8,136,783	16.60	132,932	6,880,863	19.00	129,831	5,836,026	15.19	87,594	5,415,466	24.40	130,119	5,381,444	24.40	133,138	5,381,444	24.40	98,216	5,125,772	17.75
Lake...	3,667,833	28.75	102,940	3,623,685	28.75	3,623,685	3,793,450	28.50	99,165	3,767,160	28.25	105,686	3,767,100	20.00	104,107	4,071,545	27.00	118,408	3,738,845	33.58	126,695	3,742,030	34.52	132,683	3,742,030	34.52	128,295	3,742,030	34.52
Lewis & Clark...	16,026,191	22.50	339,885	16,050,080	22.50	340,445	16,926,900	22.50	350,4																				

TAXES LEVIED FOR SCHOOL PURPOSES, 1927 TO 1936, INCLUSIVE

	1927 Average Levy for School Purposes	1928 Average Levy for School Purposes	1929 Average Levy for School Purposes	1930 Average Levy for School Purposes	1931 Average Levy for School Purposes	1932 Average Levy for School Purposes	1933 Average Levy for School Purposes	1934 Average Levy for School Purposes	1935 Average Levy for School Purposes	1936 Average Levy for School Purposes																				
Taxable Value	Amount Levied	Taxable Value	Amount Levied	Taxable Value	Amount Levied	Taxable Value	Amount Levied	Taxable Value	Amount Levied	Taxable Value																				
Beaverhead.	\$ 7,718,572	23.36	\$ 167,646	\$ 7,139,564	23.73	\$ 169,421	\$ 7,137,733	22.56	\$ 161,037	\$ 6,808,736	23.42	\$ 155,729	\$ 6,808,736	26.32	\$ 163,672	\$ 141,687	\$ 4,736,304	25.37	\$ 120,160	\$ 4,819,050	24.43	\$ 117,684	\$ 4,724,927	24.36	\$ 115,121	\$ 4,831,445	24.51	\$ 119,646		
Bir. Horn.	5,686,462	23.34	132,367	5,780,604	24.51	141,577	5,815,834	22.76	157,117	5,883,463	22.96	162,659	4,877,653	22.17	162,659	4,157,422	25.69	130,115	3,373,005	27.32	110,123	3,131,774	27.57	111,672	3,856,619	27.52	111,672			
Blaine.	6,151,259	23.59	141,941	6,171,231	22.71	124,458	4,712,524	23.01	162,659	7,412,290	26.15	170,189	5,741,290	22.96	170,189	175,557	31.14	171,421	4,919,070	28.88	171,421	4,179,729	28.88	119,051	4,844,872	28.00	121,229			
Broadwater.	3,754,528	21.51	81,588	3,858,508	22.31	85,713	3,861,785	23.62	87,742	3,833,039	21.62	80,637	3,440,252	22.94	87,80	3,313,322	23.80	78,933	78,475	2,855,943	25.54	67,216	5,271,058	21.34	58,177	7,73,252	18.42	51,020		
Carbon.	7,714,426	35.15	270,181	7,648,780	33.99	259,321	7,618,369	33.23	272,365	7,607,320	36.20	276,411	7,314,086	37.28	272,365	6,703,339	35.99	249,427	6,318,000	35.99	246,269	6,152,988	36.66	215,067	6,025,542	36.18	218,009			
Carter.	2,970,418	21.54	63,383	3,076,465	22.21	71,407	3,163,678	22.97	72,681	3,197,082	22.93	73,257	2,772,943	22.80	63,211	2,546,261	22.16	65,405	3,643,788	24.47	69,768	2,675,343	21.56	67,988	2,733,647	21.53	65,307	2,642,019	19.84	52,424
Cascade.	32,772,083	21.50	72,609	32,387,306	20.80	557,785	3,195,804	26.80	947,318	37,216,231	25.35	1,065,523	3,089,177	27.99	990,131	3,033,723	26.54	879,559	30,882,255	24.20	731,732	2,929,981	25.77	756,312	2,427,543	27.32	749,234			
Chouteau.	2,374,104	20.90	193,980	9,565,305	17.50	195,172	9,642,852	24.06	235,376	9,308,361	24.64	244,169	9,624,273	24.89	237,019	6,500,280	26.04	189,027	7,424,235	22.53	174,722	7,475,456	22.38	166,379	7,318,189	23.02	153,801			
Custer.	8,831,352	26.51	229,908	8,570,083	24.73	211,914	8,864,495	25.54	241,208	9,019,702	25.54	220,319	8,226,768	24.32	200,122	7,539,404	24.45	184,096	7,391,581	26.06	192,608	6,715,386	28.33	190,334	6,706,141	28.74	192,741			
Daniels.	3,666,559	38.61	141,298	3,676,187	41.10	161,065	3,867,829	46.49	175,613	3,818,987	47.81	182,558	3,299,298	46.59	136,641	3,014,791	45.28	136,498	2,917,087	38.85	112,335	2,859,078	30.04	95,777						
Dawson.	6,662,241	28.42	189,316	6,747,349	28.48	193,351	7,163,428	27.49	196,915	7,367,654	28.78	212,008	7,298,596	27.04	197,344	6,405,880	28.86	197,712	6,206,157	27.98	178,635	6,132,446	27.47	168,646	6,107,781	28.44	173,498			
Deer Lodge.	9,731,370	18.05	156,552	10,140,313	18.45	187,087	10,233,022	19.42	199,361	10,347,362	15.54	203,171	10,234,142	20.62	209,823	10,666,094	20.64	206,848	9,181,136	20.43	191,126	8,873,340	20.45	181,470						
Fallon.	4,079,120	27.01	119,183	4,129,311	28.40	109,034	4,448,564	25.93	115,375	4,679,706	24.72	113,222	4,661,182	26.57	119,191	4,452,128	25.93	116,462	3,677,705	27.80	102,319	3,591,1245	25.46	91,457	2,863,807	27.51	72,598			
Fergus.	16,473,816	28.95	44,732	15,378,005	29.94	46,380	15,561,683	27.83	42,868	15,400,697	27.74	427,265	11,460,324	34.94	400,473	10,708,014	36.29	388,643	10,324,020	36.13	373,000	10,263,331	31.50	312,883	10,495,474	26.78	281,140			
Flathead.	12,877,668	24.74	318,570	12,734,569	22.82	230,601	12,896,365	25.63	330,523	13,131,082	23.01	306,233	11,709,435	26.46	285,214	9,810,810	23.66	280,729	9,673,637	26.85	260,231	2,911,036	31.43	247,451						
Gallatin.	13,917,260	25.71	357,779	13,994,388	25.61	368,482	14,235,702	27.85	395,625	14,422,637	25.27	364,463	13,283,582	27.20	362,691	11,768,844	24.94	318,492	11,692,797	27.96	325,759	11,400,600	27.46	312,916	11,001,591	25.78	286,111			
Garfield.	4,884,569	24.36	131,468	4,896,494	25.24	121,655	4,806,438	26.46	127,169	4,524,977	22.99	101,052	4,014,576	24.11	86,787	3,760,791	25.40	91,426	3,589,769	25.40	91,426	3,382,313	33.20	101,400	2,534,480	28.65	73,294			
Glacier.	3,161,195	29.05	105,067	3,089,298	28.09	103,877	3,086,783	30.64	116,271	3,095,336	32.00	100,164	3,086,822	30.99	100,460	3,846,826	29.80	114,690	3,652,842	27.50	108,787	3,891,050	29.40	106,787	3,615,635	28.00	102,883			
Golden Valley.	3,561,791	20.94	75,680	3,531,298	20.89	73,837	3,536,103	20.98	87,434	3,293,252	22.90	75,433	2,838,523	26.50	75,240	2,606,463	30.93	64,460	2,054,012	24.13	49,557	1,980,879	27.49	50,955	1,806,726	29.97	39,972			
Granite.	3,503,452	19.03	66,673	3,687,280	18.28	67,429	3,686,591	21.39	78,921	3,642,159	21.71	78,921	3,340,789	23.21	72,355	2,726,190	23.30	65,647	2,648,345	24.86	65,829	2,636,308	26.10	73,206	2,932,959	19.95	58,609			
Hill.	9,107,316	27.69	252,239	9,265,309	26.92	249,337	9,630,292	29.30	252,195	9,919,210	32.16	318,938	9,762,306	32.16	313,430	8,581,837	33.67	285,146	8,210,630	34.83	286,128	8,138,365	31.05	252,688	8,207,267	29.57	242,698			
Jefferson.	6,003,143	23.89	114,561	4,981,678	23.23	118,712	5,005,015	24.49	122,580	6,056,952	23.71	119,894	4,586,378	24.36	119,404	4,547,806	22.29	100,982	3,980,424	28.54	105,649	3,718,492	27.70	98,111	3,644,958	21.40	77,930			
Judith Basin.	7,781,414	20.95	133,015	7,492,188	20.45	181,409	7,955,108	26.15	208,088	8,136,783	24.02	195,456	6,880,863	24.30	167,223	6,836,026	24.09	146,606	5,449,969	24.11	132,463	5,415,466	22.55	122,150	5,381,444	20.70	111,396			
Lake.	3,167,333	34.67	126,893	3,223,485	38.46	128,469	3,273,495	44.66	169,436	3,767,450	44.66	167,014	3,676,846	44.66	167,014	3,676,846	44.66	156,117	3,676,846	44.66	156,117	3,676,846	44.66	145,547	3,676,846	44.66	132,422			
Lewis & Clark.	16,026,431	23.26	372,910	16,050,846	23.97	384,141	16,131,841	21.25	385,682	16,295,522	27.75	385,682	16,295,522	27.75	385,682	16,295,522	27.75	367,212	14,336,249	28.62	367,212	14,336,249	28.62	367,212	14,336,249	28.62	367,212			
Liberty.	2,553,818	23.90	61,021	2,598,588	27.04	70,292	2,688,941	31.93	85,868	2,710,525	23.85	64,550	2,290,333	27.70	63,513	2,174,658	26.97	58,846	2,054,832	27.18	66,638	2,086,572	23.39	48,453						
Lincoln.	6,280,942	29.23	183,605	6,190,930	29.49	182,384	6,050,635	29.16	176,762	6,099,636	28.44	155,187	5,744,380	28.35	163,904	5,217,305	27.12	141,533	4,655,140	27.92	127,656	4,172,540	27.38	126,050						
Madison.	5,695,237	25.98	144,631	5,789,168	26.34	152,788	5,694,946	30.03	177,341	5,733,913	27.28	157,627	5,234,827	27.28	157,627	5,234,827	27.28	131,637	4,605,258	32.64	131,437	3,868,662	31.12	123,444						
McCone.	4,171,576	18.47	111,055	4,171,213	15.29	152,809	5,158,156	20.37	150,371	4,303,183	24.24	141,188	4,298,588	24.24	104,441	3,723,409	28.30	105,327	3,723,409	28.30	101,371	3,513,050	29.25	97,229						
Meagher.	4,440,984	14.41	63,398	4,465,343	14.77	76,522	4,171,734	16.84	76,522	4,171,734	16.84	61,654	4,241,856	16.84	61,654	4,241,856	16.84	54,537	3,977,479	17.75	60,260	3,885,314	16.34	47,213						
Mineral.	3,657,889	21.90	80,146	3,646,682	21.25	77,468	3,627,604	22.75	82,555	3,648,572	19.82	87,053	3,341,864	21.00	70,179	3,020,600	20.97	63,328	2,735,940	24.49	67,675	2,524,824	23.88	61,813						
Missoula.	15,267,585	26.57	405,626	15,131,262	26.47	385,442	15,268,422	26.50	385,442	15,131,262	26.47	382,687	13,247,484	29.85	376,133	12,163,906	33.84	376,133	12,163,906	33.84	376,133	12,163,906	33.84	376,133						
Musselshell.	4,531,180	22.50	130,588	4,531,180	22.50	130,588	4,531,180	22.50	130,588	4,531,180	22.50	130,588	4,531,180	22.50	130,588	4,531,180	22.50	129,581	3,463,520	23.80	129,581	3,463,520	23.80	129,581						
Park.	9,533,137	21.49	206,649	9,547,475	22.61	215,903	9,681,868	22.88	205,056	9,643,717	22.13	181,181	9,785,246	22.79	181,181															

TAXES LEVIED - 1926 TO 1936 INCLUSIVE

NOTE: "ALL TAXES" REPRESENTS ALL TAXES AND ASSESSMENTS FOR ALL PURPOSES: IT INCLUDES SPECIAL ROAD AND POOR TAXES, SPECIAL FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT ASSESSMENTS, MISCELLANEOUS LOCAL TAXES, AND CITY AND TOWN SPECIAL IMPROVEMENTS, OTHER COLUMNS REPRESENT ACTUAL AD VALOREM TAXES FOR PURPOSES INDICATED.



* INCLUDES - 153,348 FOR FUNDING BOND INTEREST AND SINKING FUND.

WILLIAM M. VIBRANT AND RONALD INGELHESSEN OF THE STATE OF MONTANA

W A R D A N T S

REPORT OF STATE BOARD OF EQUALIZATION

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			Outstanding Sinking Funds	Indebtedness	Outstanding Sinking Funds	Indebtedness	Cash	Total Assets
June 30, 1923	... ..	1923	\$ 318,625.44	\$ 31,919,560.00	\$ 3,644,059.17	\$ 21,137.87	\$ 7,109,857.86	\$ 7,109,857.86
June 30, 1924	... ..	1924	4,946,000.00	330,109.72	3,702,105.71	106,558.38	3,595,541.33	8,151,437.61
June 30, 1925	... ..	1925	5,159,000.00	5,981,155.32	3,947,255.45	129,851.02	3,817,442.33	8,18,277.11
June 30, 1926	... ..	1926	5,559,000.00	725,970.40	3,158,389.97	39,397.05	3,118,932.96	9,26,022.36
June 30, 1927	... ..	1927	5,645,395.00	1,136,294.79	3,259,372.07	94,730.65	3,164,666.52	7,673,700.52
June 30, 1928	... ..	1928	5,645,395.00	4,508,476.21	3,064,639.00	0. 0.	305.27	3,064,642.27
June 30, 1929	... ..	1929	5,645,395.00	998,499.24	4,221,295.76	None	3,274,875.63	7,768,500.63
June 30, 1930	... ..	1930	5,645,395.00	1,110,994.05	4,493,716.95	3,274,875.63	3,467,104.31	7,002,635.70
June 30, 1931	... ..	1931	5,645,395.00	1,254,703.11	4,336,549.39	3,463,084.51	1,974.20	3,929,841.74
June 30, 1932	... ..	1932	5,645,395.00	1,389,591.31	4,198,781.69	3,939,177.65	4,107,594.40	3,966,832.05
June 30, 1933	... ..	1933	5,645,395.00	269,446.28	3,962,709.97	4,107,594.40	140,717.35	7,930,532.00
June 30, 1934	... ..	1934	5,645,395.00	4,233,156.25	3,962,709.97	0. 0.	222,158.81	230,506.90
June 30, 1935	... ..	1935	5,645,395.00	8,235,913.75	8,970,792.00	0. 0.	8,308,09	8,308,09
June 30, 1936	... ..	1936	5,645,395.00	164,220.75	1,034,401.61	181,532.86	852,884.76	8,923,631.76
					+\$ 653,461.61		622,533.46	
					+ 563,615.36		9,308,875.44	
					1,370,601.40	16,017,60	2,98,561.37	
					* 298,567.34		2,98,561.37	
					1,447,536.99		1,283,631.15	
					* 112,131.36		109,833.22	
					633,842.39	21,375.59	612,511.80	

\$67,177.00 of the outstanding bonds are Capital building bonds, \$2,038,000 are educational bonds authorized at the general election held November 1, 1920, and \$4,062,000 are Building Bonds issued in 1920 for educational purposes.

A tax levy of ten-twelfths of one mill takes care of the interest and sinking fund requirements of the Educational bonds, Capitol Building bonds are retired from proceeds of the Capitol land grant, and the Funding bonds will be retired from proceeds of various license taxes.

NOTE: All figures for 1923, 1924, 1925, 1926 and bond figures for 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935 and 1936 supplied by State Treasurer. General Fund warrant figures for 1927, 1928, 1930, 1931, 1932, 1933, 1934, 1935 and 1936 supplied by State Auditor.

UNIVERSITY MILITIA FUND

COUNTY INDEBTEDNESS

The table, on pages following, showing net indebtedness of counties, school districts, and drainage and irrigation districts at the close of each of the fiscal years (June 30th) 1923 and 1936, has been compiled from reports of county treasurers filed with the State Board of Equalization. Taking the state as a unit, the total indebtedness of these subdivisions June 30th, 1923 and June 30th, 1936, was as follows:

	Drainage and Irrigation Districts	TOTAL
Counties	\$11,625,168.80	\$40,226,526.78
1923.....	<u>\$27,708,650.78</u>	<u>\$ 1,392,707.20</u>
1936.....	<u>9,365,180.65</u>	<u>4,851,249.90</u>
Increase.....	<u>\$18,343,470.13</u>	<u>\$ 3,458,542.70</u>
Decrease	<u>\$ 3,816,039.99</u>	<u>\$18,700,967.42</u>

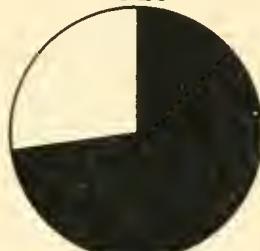
COUNTY INDEBTEDNESS (NET)

1923



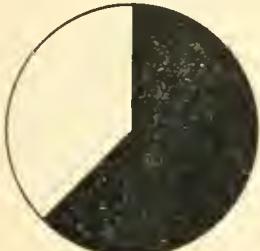
27,708,650

1928



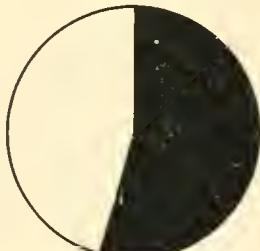
19,879,723

1930



16,935,892

1932



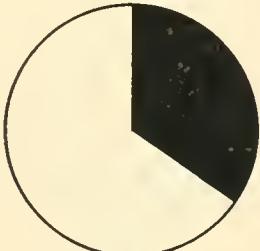
14,859,016

1934



12,350,363

1936



9,365,180

DISTRICT SCHOOL INDEBTEDNESS (NET)



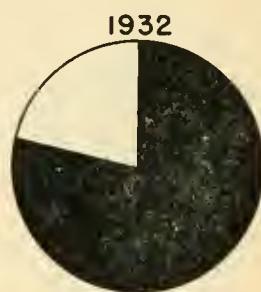
11,625,168



9,832,851



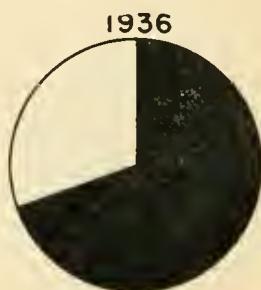
9,813,319



8,966,932



8,047,972



7,809,128

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1936, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD.**

		County		District Schools	Drainage & Irrigation
		1923	\$ 18,514.55	\$ 218,538.12	\$ 8,296.09
BEAVERHEAD		1936	34,681.45	164,152.40	None
	Decrease			54,385.72	8,296.09
	Increase		16,166.90		
BIG HORN		1923	415,789.08	252,673.43	8,706.66
	1936		306,999.01	169,513.52	78,088.04
	Decrease		108,790.07	83,159.91	
	Increase				69,381.38
BLAINE		1923	462,463.15	103,777.20	None
	1936		6,995.48	84,365.76	291,138.43
	Decrease		455,467.67	19,411.44	
	Increase				291,138.43
BROADWATER		1923	217,064.40	87,699.42	31,928.38
	1936		36,369.54	2,078.73	
	Decrease		180,694.86	85,620.69	
CARBON		1923	600,072.89	357,892.27	54,874.18
	1936		284,218.71	216,917.74	416,811.52
	Decrease		315,854.18	140,974.53	
	Increase				361,937.34
CARTER		1923	192,522.58	12,872.63	None
	1936		29,207.63	1,556.82	None
	Decrease		163,314.95	41,315.81	
CASCADE		1923	1,635,500.00	549,050.00	200,747.80
	1936		344,352.36	963,853.42	None
	Decrease		1,291,147.64		200,747.80
	Increase			414,803.42	
CHOUTEAU		1923	1,053,356.78	88,109.24	None
	1936		279,207.46	26,275.48	None
	Decrease		774,149.32	61,833.76	
CUSTER		1923	516,899.20	195,093.00	None
	1936		46,187.86	89,311.06	98,123.45
	Decrease		470,711.34	105,781.94	
	Increase				98,123.45
DANIELS		1923	382,158.77	184,120.79	None
	1936		94,856.97	78,903.70	None
	Decrease		287,301.80	105,217.09	
DAWSON		1923	713,790.53	173,913.63	5,885.52
	1936		401,234.95	95,098.36	148,711.91
	Decrease		312,555.58	78,815.27	
	Increase				142,826.39
DEER LODGE		1923	170,758.57	24,347.41	None
	1936		42,522.15	171,304.55	None
	Decrease		128,236.42		
	Increase			146,957.14	
FALLON		1923	592,721.53	70,495.65	None
	1936		256,424.38	41,056.38	None
	Decrease		336,297.15	29,439.27	
FERGUS		1923	\$1,788,982.80	\$ 689,147.88	\$ 801.37
	1936		923,479.71	238,653.72	174,879.72
	Decrease		865,503.09	450,494.16	
	Increase				174,078.35

NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL YEARS (June 30) 1923 AND 1936, SHOWING INCREASE OR DECREASE DURING THAT PERIOD. (Continued)

		County	District Schools	Drainage & Irrigation
FLATHEAD.....	1923	893,057.68	222,461.10	50,000.00
	1936	324,610.24	319,962.61	41,120.70
	Decrease	568,447.44	97,501.51	8,879.30
GALLATIN.....	1923	610,000.00	436,371.38	10,251.54
	1936	260,083.33	126,640.94	None
	Decrease	349,916.67	309,730.44	10,251.54
GARFIELD.....	1923	238,809.53	28,707.77	None
	1936	94,403.75	16,812.26	None
	Decrease	144,405.78	11,895.51	.....
GLACIER.....	1923	300,418.18	252,720.61	None
	1936	60,234.98	160,638.58	None
	Decrease	240,183.20	92,082.03	.....
GOLDEN VALLEY.....	1923	552,951.16	110,559.00	None
	1936	233,586.04	8,903.66	21,507.33
	Decrease	319,365.12	101,655.34	.....
GRANITE.....	1923	315,761.56	7,127.37	None
	1936	54,944.72	27,446.23	None
	Decrease	260,816.84	20,318.86	.....
HILL.....	1923	751,072.59	392,550.25	None
	1936	162,255.68	243,312.15	None
	Decrease	588,816.91	149,238.10	.....
JEFFERSON.....	1923	120,603.69	112,598.82	121,619.26
	1936	19,561.91	68,058.53	1,004.93
	Decrease	101,041.78	44,530.29	120,614.33
JUDITH BASIN.....	1923	347,623.39	84,357.67	None
	1936	115,518.88	67,023.63	None
	Decrease	232,104.51	17,334.04	.....
LAKE.....	1924	67,393.82	238,775.40	None
Created Aug. 1923)	1936	207,091.91	210,422.60	1,692.30
	Decrease	139,698.09	28,352.80	1,692.30
LEWIS & CLARK.....	1923	564,621.44	715,078.42	47.75
	1936	150,622.15	630,374.29	None
	Decrease	413,899.29	84,704.13	47.75
LIBERTY.....	1923	186,876.83	44,768.02	None
	1936	None	61,820.82	None
	Decrease	186,876.83	17,052.80	.....
LINCOLN.....	1923	258,755.43	146,357.68	126,858.32
	1936	79,670.19	55,135.23	None
	Decrease	179,085.24	91,222.45	126,858.32
MADISON.....	1923	141,101.27	132,057.16	None
	1936	31,079.88	61,391.02	None
	Decrease	110,021.39	70,666.14	.....
McCONE.....	1923	\$ 140,701.50	\$ 68,791.78	None
	1936	32,671.78	45,388.12	None
	Decrease	108,029.72	23,403.66	.....

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1936, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage &
				Irrigation
MEAGHER		1923 431,927.90	114,391.66	None
		1936 194,593.47	38,348.50	None
	Decrease	237,334.43	76,043.16	.....
MINERAL		1923 136,121.88	95,243.00	None
		1936 13,039.04	21,279.50	.....
	Decrease	123,082.84	73,963.50	.....
MISSOULA		1923 883,967.71	354,150.00	28,340.89
		1936 606,167.31	267,761.70	3,709.08
	Decrease	277,800.40	86,389.30	24,631.81
MUSSELSHELL		1923 1,310,785.84	295,551.69	None
		1936 705,918.18	83,290.98	25,750.60
	Increase	604,867.66	212,260.71	.....
	Decrease	.....	.....	25,750.60
PARK		1923 411,031.79	96,284.52	None
		1936 9,392.11	33,068.46	None
	Decrease	401,639.38	63,216.06	.....
PETROLEUM	(Created 1925)	1925 27,568.13	131,180.80	None
		1936 103,143.46	13,171.85	None
	Decrease	.....	118,008.95	.....
	Increase	75,555.33	.....	.....
PHILLIPS		1923 597,157.67	307,369.97	None
		1936 66,994.70	76,310.96	None
	Decrease	530,162.97	231,059.01	.....
PONDERA		1923 519,656.40	135,285.14	None
		1936 164,807.54	127,412.03	None
	Decrease	354,848.86	7,873.11	.....
POWDER RIVER		1923 128,017.64	44,033.08	None
		1936 20,789.18	7,061.34	None
	Decrease	107,228.46	36,971.74	.....
POWELL		1923 317,970.43	40,167.89	None
		1936 111,890.30	35,738.75	None
	Decrease	206,080.13	4,429.14	.....
PRAIRIE		1923 107,740.74	19,459.70	None
		1936 6,849.09	73,291.74	None
	Decrease	100,891.65	.....	.....
	Increase	.....	53,832.04	.....
RAVALLI		1923 535,667.93	230,600.18	None
		1936 207,635.31	194,685.06	790,332.85
	Decrease	328,032.62	35,915.12	.....
	Increase	.....	.....	790,332.85
RICHLAND		1923 213,522.69	270,754.22	None
		1936 179,208.04	122,221.92	None
	Decrease	34,314.65	148,532.30	.....
ROOSEVELT		1923 \$ 912,813.00	\$ 302,214.47	None
		1936 201,688.45	57,184.08	None
	Decrease	701,124.55	245,030.39	.....
ROSEBUD		1923 602,723.73	206,377.65	None
		1936 306,048.58	169,442.41	406,816.14
	Decrease	296,675.15	36,935.24	.....
	Increase	.....	.....	406,816.14

NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL YEARS (June 30) 1923 AND 1936, SHOWING INCREASE OR DECREASE DURING THAT PERIOD. (Continued)

		County	District Schools	Drainage & Irrigation
SANDERS.....	1923	291,589.35	231,105.77	None
	1936	14,112.04	86,450.50	None
	Decrease	277,477.31	144,655.27	.....
SHERIDAN.....	1923	583,133.33	195,583.90	None
	1936	318,147.90	103,626.61	None
	Decrease	264,985.43	91,957.29	.....
SILVER BOW.....	1923	1,379,446.45	434,921.80	None
	1936	236,930.90	583,788.43	None
	Decrease	1,142,515.55	148,866.63	.....
STILLWATER.....	1923	720,500.00	259,100.56	10,673.76
	1936	170,998.66	108,434.21	58,047.58
	Decrease	549,501.34	.150,666.35	.....
	Increase	.....	.....	47,373.82
SWEET GRASS.....	1923	358,905.45	59,449.13	1,544.17
	1936	150,559.47	4,664.57	None
	Decrease	208,345.98	54,784.56	1,544.17
TETON.....	1923	601,537.33	169,227.88	45,688.67
	1936	57,366.64	44,639.50	1,010,277.06
	Decrease	544,170.69	124,588.38	.....
	Increase	.....	.....	964,588.39
TOOLE.....	1923	493,188.13	114,994.16	241,040.36
	1936	225,265.39	104,562.76	102,350.29
	Decrease	267,922.74	10,431.40	138,690.07
TREASURE.....	1923	73,603.14	63,535.80	None
	1936	9,879.81	15,635.44	667,782.71
	Decrease	63,723.33	47,900.36	.....
	Increase	.....	.....	667,782.71
VALLEY.....	1923	639,766.14	211,350.59	None
	1936	69,379.35	304,073.56	1,035.36
	Decrease	570,386.79	92,722.97	.....
	Increase	.....	.....	1,035.36
WHEATLAND.....	1923	290,247.91	187,309.25	2,580.57
	1936	88,556.18	28,560.09	None
	Decrease	201,691.73	158,749.16	2,580.57
WIBAUX.....	1923	115,312.34	53,072.81	None
	1936	39,657.51	8,979.46	None
	Decrease	75,654.83	44,093.35	.....
YELLOWSTONE.....	1923	774,504.83	971,440.08	442,821.91
	1936	173,088.64	649,062.09	512,069.90
	Decrease	601,416.19	322,377.99	.....
	Increase	.....	.....	69,247.99

**NET INDEBTEDNESS
OF CITIES
AND TOWNS**

NET INDEBTEDNESS OF CITIES AND TOWNS AS OF JUNE 30, 1923 AND JUNE 30, 1936

REPORT OF STATE BOARD OF EQUALIZATION

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		84,660	84,660	84,660
Hobson.....	None	84,660	None	84,660
Hot Springs.....	None	2,000.00	2,000.00	2,000.00
Ismay.....	None	53,222.90	75,224.04	66,711.74
Judith Gap.....	None	21,263.07	21,263.07	6,576.40
Joliet.....	None	47,068.61	26,326.17	123,556.46
Kalihiwai.....	None	26,193.12	None	38,588.27
Kevin.....	None	None	None	162,064.73
Lambert.....	946,68	946,68	946,68	42,813.80
Laurel.....	119,163.67	244,371.91	60,521.77	113,402.86
Lavina.....	4,077.00	4,077.00	None	None
Levistown.....	29,162.23	38,400.00	125,056.21	125,056.21
Libby.....	3,241.83	39,259.68	42,601.51	15,616.03
Lima.....	None	None	None	1,124.16
Livingston.....	307,275.25	387,350.43	18,688.76	1,688.76
Locde Grass.....	None	69,625.68	18,154.88	97,209.28
Maita.....	42,240.30	39,103.39	6,750.00	None
Manhattan.....	25,336.40	81,343.69	8,331.17	22,377.05
Medicine Lake.....	13,185.00	66,600.00	2,019.47	2,019.47
Meistone.....	31,559.29	None	4,168.55	1,126.85
Miles City.....	43,615.40	13,348.55	19,907.84	5,215.43
Missouri.....	347,334.86	38,160.84	47,814.73	19,000.00
Moore.....	21,906.44	403,784.70	250,961.89	8,822.50
Nashua.....	391.86	41,128.14	29,034.58	8,050.00
Nelhart.....	23,371.82	None	None	8,413.75
Ophir.....	None	23,371.82	None	8,021.89
Outlook.....	None	None	None	1,928
Philipsburg.....	36,598.23	None	None	None
Plains.....	1,159,62	None	37,401.73	1,303.50
Plentywood.....	50,654.19	None	462.26	452.26
Pleyna.....	5,293.22	None	23,764.92	32,087.59
Poison.....	94,184.39	5,292.22	2,226.56	2,226.56
Poplar.....	15,347.37	110,322.96	6,944.36	12,233.21
Red Lodge.....	58,821.17	141,053.52	14,315.45	16,345.38
Ronan.....	76,778.85	99,407.31	17,186.16	13,124.63
Roundup.....	61,070.24	None	31,254.06	11,667.08
Ryegrass.....	260,261.15	37,274.63	15,611.98	14,022.14
Sacra.....	17,013.48	74,283.11	15,696.08	14,209.98
Scoopy.....	16,832.36	74,283.11	55,759.09	71,495.17
Shelby.....	93,438.26	158,341.81	5,364.56	5,364.56
Shelby.....	69,903.55	107,394.61	42,450.67	74,175.88
Shelby.....	87,808.21	87,101.12	107,558.61	114,057.28
Shelby.....	24,541.31	156,969.33	9,000.00	22,615.89
Shelby.....	71,665.56	1,400.00	None	9,000.00
Shelby.....	None	7,950.90	11,078.38	33,837.32
Shelby.....	375.44	75,336.85	41,304.69	55,288.52
Shelby.....	6,549.78	25,701.11	6,258.42	None
Shelburne.....	None	None	39,083.91	39,083.91
Sweet Grass.....	None	None	None	10,635.45
Terry.....	22,229.06	22,229.06	None	11,593.61
Thompson Falls.....	4,718.08	8,971.83	46,158.71	41,440.63
Three Forks.....	59,717.34	200,647.34	37,278.30	185,777.77
Townsend.....	62,017.97	854.10	6,872.07	None
Troy.....	12,634.25	10,055.00	2,268.92	8,551.14
Twin Bridges.....	15,467.80	None	1,154.78	22,193.47
Valier.....	85,165.20	7,156.20	9,221.49	5,155.20
Virginia City.....	None	None	76,183.42	81,233.04
Walshville.....	8,971.83	None	12,064.66	None
Westby.....	None	None	11,078.38	11,078.38
White Sul. Springs.....	22,457.50	4,565.14	27,052.64	22,615.87
Whitefish.....	53,951.12	120,934.99	41,304.69	36,288.91
Whitehall.....	27,287.34	24,247.87	12,226.78	9,252.95
Whitaux.....	35,388.67	6,001.26	41,369.93	14,985.05
Winfred.....	None	None	482.80	15,467.85
Winnett.....	91,984.50	116,937.72	208,922.22	117,478.46
Wolf Point.....	103,104.31	135,822.12	23,096.43	68,147.08
TOTAL.....	\$ 10,480,319.41	\$ 7,124,008.13	\$ 17,604,327.54	\$ 6,772,790.35
(a) Indebtedness as of June 30, 1930.		\$ 5,376,913.11	\$ 12,149,703.46	\$ 6,519,012.24

(a) Indebtedness as of June 30, 1930.

DELINQUENT TAX COLLECTIONS, 1934-1935

COUNTY	Total Collection All Del. Taxes Jan. 1 to Close of Books as of Nov. 30, 1934	Total Collection All Del. Taxes Jan. 1 to Close of Books as of Nov. 30, 1935	Amt. Increase in Collections 1935 over 1934 Amount	Per Cent Increase
Beaverhead	\$ 35,110.82	\$ 45,088.30	\$ 9,977.48	28.42
Big Horn	60,685.27	121,662.36	60,977.09	100.47
Blaine	111,062.60	151,384.88	40,322.28	36.31
Broadwater	40,533.95	37,056.44	3,477.51**	8.58
Carbon	64,477.64	98,167.72	33,690.08	52.25
Carter	51,002.23	90,463.57	39,461.34	77.37
Cascade	327,159.64	443,654.95	116,495.31	35.61
Chouteau	144,197.62	221,056.74	76,859.12	53.30
Custer	66,429.25	97,789.90	31,360.65	47.21
Daniels	144,451.79	333,588.62	189,136.83	130.93
Dawson	86,426.24	118,396.96	31,970.72	36.99
Deer Lodge	29,785.26	50,806.45	20,021.19	67.22
Fallon	50,066.09	71,743.99	21,677.90	13.30
Fergus	266,526.80	406,311.65	139,784.45	52.44
Flathead	128,682.60	128,993.52	310.92	.25
Gallatin	112,748.87	131,873.67	19,124.80	16.96
Garfield	52,831.73	90,904.49	38,072.76	72.06
Glacier	37,581.77	97,921.34	60,339.57	160.55
Golden Valley	21,080.75	57,881.42	36,800.67	174.57
Granite	18,421.35	27,716.06	9,294.71	50.46
Hill	189,278.96	258,983.96	69,705.00	36.83
Jefferson	18,983.58	28,529.05	9,545.47	50.28
Judith Basin	61,733.65	135,937.32	74,203.67	120.20
Lake	72,884.21	108,885.34	36,001.13	49.39
Lewis & Clark	62,976.91	98,092.10	35,115.19	55.75
Liberty	43,606.37	75,114.01	31,807.64	72.94
Lincoln	21,590.34	26,334.27	4,743.93	21.97
Madison	54,038.68	65,143.85	11,105.17	20.55
McCone	68,670.38	129,428.07	60,757.69	88.48
Meagher	36,757.49	63,939.37	27,181.88	73.94
Mineral	738.25	3,983.93	3,245.68	439.61
Missoula	107,050.17	153,461.01	46,410.84	43.35
Musselshell	42,068.18	118,645.02	76,576.84	182.02
Park	68,262.46	121,289.29	53,026.83	77.67
Petroleum	21,581.47	45,255.37	23,673.90	109.69
Phillips	124,266.24	257,874.49	123,608.25	99.47
Pondera	192,704.00	190,099.22	87,395.22	85.09
Powder River	34,993.12	15,701.53	10,708.41	30.60
Powell	41,188.72	55,263.93	14,075.21	34.17
Prairie	25,188.46	53,690.04	28,501.58	113.15
Ravalli	77,061.35	129,690.87	52,629.52	68.36
Richland	134,310.71	189,079.20	54,768.49	40.77
Roosevelt	155,077.63	347,911.15	192,833.52	124.34
Rosebud	64,657.20	80,081.65	15,424.45	23.85
Sanders	16,771.26	36,579.47	19,808.21	118.11
Sheridan	234,189.91	465,015.97	230,826.06	98.56
Silver Bow	92,100.63	162,099.86	69,999.23	76.00
Stillwater	65,319.71	108,300.91	42,981.20	65.80
Sweet Grass	31,769.44	59,858.96	28,089.52	88.42
Teton	131,723.06	137,124.20*	5,401.14	4.10
Toole	81,222.97	119,139.01	37,916.04	46.68
Treasure	14,153.14	26,767.72	12,614.58	89.13
Valley	204,913.06	436,155.48	231,242.42	112.85
Wheatland	46,388.84	80,998.08	34,609.24	74.60
Wibaux	25,821.02	44,428.06	18,607.04	72.06
Yellowstone	147,201.91	355,525.88	208,323.97	141.52
Totals	\$ 4,570,505.75	\$ 7,636,170.67	\$ 3,062,619.54	67.06

* \$317,241.40 delinquent irrigation district assessments cancelled.

** Decrease.

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and the corresponding values of η_{sp}/c are given in Table I.

The viscosity of the polymer solution was measured at 30°C. by the capillary method using a Ubbelohde capillary viscometer.

The intrinsic viscosity was calculated from the equation of Huggins:

$$\frac{\eta_{sp}}{c} = \frac{1}{K} + \frac{1}{K} \cdot \frac{1}{c} \quad (1)$$

where K is the equilibrium constant of the polymer solution.

The equilibrium constant was calculated from the equation of Flory-Polymerization:

$$K = \frac{1}{\left(\frac{1}{c} - \frac{1}{M} \right)^2} \quad (2)$$

where c is the concentration of the polymer solution and M is the molecular weight of the polymer.

The molecular weight was calculated from the equation of Flory-Polymerization:

$$M = \frac{1}{\left(\frac{1}{c} - \frac{1}{K} \right)^2} \quad (3)$$

The intrinsic viscosity was calculated from the equation of Huggins:

$$\frac{\eta_{sp}}{c} = \frac{1}{K} + \frac{1}{K} \cdot \frac{1}{c} \quad (1)$$

The equilibrium constant was calculated from the equation of Flory-Polymerization:

$$K = \frac{1}{\left(\frac{1}{c} - \frac{1}{M} \right)^2} \quad (2)$$

where c is the concentration of the polymer solution and M is the molecular weight of the polymer.

The molecular weight was calculated from the equation of Flory-Polymerization:

$$M = \frac{1}{\left(\frac{1}{c} - \frac{1}{K} \right)^2} \quad (3)$$

The intrinsic viscosity was calculated from the equation of Huggins:

$$\frac{\eta_{sp}}{c} = \frac{1}{K} + \frac{1}{K} \cdot \frac{1}{c} \quad (1)$$

The equilibrium constant was calculated from the equation of Flory-Polymerization:

$$K = \frac{1}{\left(\frac{1}{c} - \frac{1}{M} \right)^2} \quad (2)$$

where c is the concentration of the polymer solution and M is the molecular weight of the polymer.

As shown in Table I, the intrinsic viscosity of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The equilibrium constant of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The molecular weight of the polymer is proportional to the reciprocal of the concentration of the polymer solution.

The intrinsic viscosity of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The equilibrium constant of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The molecular weight of the polymer is proportional to the reciprocal of the concentration of the polymer solution.

The intrinsic viscosity of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The equilibrium constant of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The molecular weight of the polymer is proportional to the reciprocal of the concentration of the polymer solution.

The intrinsic viscosity of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The equilibrium constant of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The molecular weight of the polymer is proportional to the reciprocal of the concentration of the polymer solution.

The intrinsic viscosity of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The equilibrium constant of the polymer solution is proportional to the reciprocal of the concentration of the polymer solution.

The molecular weight of the polymer is proportional to the reciprocal of the concentration of the polymer solution.

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